

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$2,285,974 Proportionate Share: 0.0004480

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,850,202	\$1,521,876

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,903	\$104
Net Difference Between Projected and Actual	45,072	0
Change of Assumptions	3,626	244,358
Changes in Proportion and Differences Between	110,842	1,747
Total	\$179,443	\$246,209

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$238,621
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	60,736
Total	\$299,357

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$256,029

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$72,355
2020	(29,384)
2021	(82,785)
2022	(26,952)
2023	0
Thereafter	0
Total	(\$66,766)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,395,678	\$1,521,876	\$793,221

PERF Net Pension Liability - Unaudited

INDIANA PORT COMMISSION - 105000

Net Pension Liability as of 2017	\$1,850,202
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,902)
- Net Difference Between Projected and Actual Investment	(154,834)
- Change of Assumptions	(270,439)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,521
Pension Expense/Income	299,357
Contributions	(256,029)
Total Activity in FY 2018	(328,326)
Net Pension Liability as of 2018	\$1,521,876

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$4,669,841 Proportionate Share: 0.0009152

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,996,651	\$3,108,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,659	\$212
Net Difference Between Projected and Actual	92,076	0
Change of Assumptions	7,407	499,189
Changes in Proportion and Differences Between	103,739	3,746
Total	\$243,881	\$503,147

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$487,468
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	162,561
Total	\$650,029

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$523,022

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$115,629
2020	(106,683)
2021	(213,151)
2022	(55,061)
2023	0
Thereafter	0
Total	(\$259,266)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,894,028	\$3,108,976	\$1,620,437

PERF Net Pension Liability - Unaudited

STATE FAIR COMMISSION - 150000

Net Pension Liability as of 2017	\$3,996,651
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,352)
- Net Difference Between Projected and Actual Investment	(339,746)
- Change of Assumptions	(555,952)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(86,632)
Pension Expense/Income	650,029
Contributions	(523,022)
Total Activity in FY 2018	(887,675)
Net Pension Liability as of 2018	\$3,108,976

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Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

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

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	227	0
Total	\$227	\$0

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$205
2020	22
2021	0
2022	0
2023	0
Thereafter	0
Total	\$227

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(205)
Pension Expense/Income	205
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 264000
 Submission Unit Name: TEACHERS PERF

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

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

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TEACHERS PERF - 264000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$56,869,791 Proportionate Share: 0.0111453

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$52,494,074	\$37,861,088

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$495,149	\$2,585
Net Difference Between Projected and Actual	1,121,297	0
Change of Assumptions	90,205	6,079,123
Changes in Proportion and Differences Between	0	2,830,094
Total	\$1,706,651	\$8,911,802

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,936,387
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,305,874)
Total	\$3,630,513

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,300,562

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$874,992)
2020	(2,271,684)
2021	(3,387,941)
2022	(670,534)
2023	0
Thereafter	0
Total	(\$7,205,151)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$59,599,438	\$37,861,088	\$19,733,672

PERF Net Pension Liability - Unaudited

INDIANAPOLIS PUBLIC SCHOOLS EDUCATION CENTER - 401000

Net Pension Liability as of 2017	\$52,494,074
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(463,616)
- Net Difference Between Projected and Actual Investment	(4,550,473)
- Change of Assumptions	(6,831,754)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(117,094)
Pension Expense/Income	3,630,513
Contributions	(6,300,562)
Total Activity in FY 2018	(14,632,986)
Net Pension Liability as of 2018	\$37,861,088

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$9,939,793 Proportionate Share: 0.0019480

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$8,810,210	\$6,617,444

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86,543	\$452
Net Difference Between Projected and Actual	195,983	0
Change of Assumptions	15,766	1,062,523
Changes in Proportion and Differences Between	15,361	231,848
Total	\$313,653	\$1,294,823

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,037,575
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(89,349)
Total	\$948,226

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,095,260

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$27,866)
2020	(316,588)
2021	(519,517)
2022	(117,199)
2023	0
Thereafter	0
Total	(\$981,170)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,416,921	\$6,617,444	\$3,449,095

PERF Net Pension Liability - Unaudited

ALLEN COUNTY PUBLIC LIBRARY - 410000

Net Pension Liability as of 2017	\$8,810,210
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(74,387)
- Net Difference Between Projected and Actual Investment	(755,925)
- Change of Assumptions	(1,188,212)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,208)
Pension Expense/Income	948,226
Contributions	(1,095,260)
Total Activity in FY 2018	(2,192,766)
Net Pension Liability as of 2018	\$6,617,444

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$37,589,910 Proportionate Share: 0.0073668

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$32,876,668	\$25,025,353

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$327,283	\$1,708
Net Difference Between Projected and Actual	741,153	0
Change of Assumptions	59,624	4,018,168
Changes in Proportion and Differences Between	88,901	182,537
Total	\$1,216,961	\$4,202,413

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,923,822
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(889,013)
Total	\$3,034,809

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,295,029

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$323,746
2020	(1,027,067)
2021	(1,838,924)
2022	(443,207)
2023	0
Thereafter	0
Total	(\$2,985,452)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$39,393,928	\$25,025,353	\$13,043,527

PERF Net Pension Liability - Unaudited

FT WAYNE COMMUNITY SCHOOLS - 412000

Net Pension Liability as of 2017	\$32,876,668
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(273,274)
- Net Difference Between Projected and Actual Investment	(2,811,037)
- Change of Assumptions	(4,486,406)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	979,622
Pension Expense/Income	3,034,809
Contributions	(4,295,029)
Total Activity in FY 2018	(7,851,315)
Net Pension Liability as of 2018	\$25,025,353

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

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

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

FORT WAYNE HOUSING AUTHORITY - 414000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$17,873,875 Proportionate Share: 0.0035029

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$15,465,940	\$11,899,510

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$155,622	\$812
Net Difference Between Projected and Actual	352,417	0
Change of Assumptions	28,351	1,910,631
Changes in Proportion and Differences Between	112,242	123,866
Total	\$648,632	\$2,035,309

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,865,770
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(120,334)
Total	\$1,745,436

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,966,531

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$156,431
2020	(473,899)
2021	(858,464)
2022	(210,745)
2023	0
Thereafter	0
Total	(\$1,386,677)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,731,741	\$11,899,510	\$6,202,173

PERF Net Pension Liability - Unaudited

CITY OF GARY - 415000

Net Pension Liability as of 2017	\$15,465,940
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(126,902)
- Net Difference Between Projected and Actual Investment	(1,318,614)
- Change of Assumptions	(2,130,598)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	230,779
Pension Expense/Income	1,745,436
Contributions	(1,966,531)
Total Activity in FY 2018	(3,566,430)
Net Pension Liability as of 2018	\$11,899,510

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$992,657 Proportionate Share: 0.0001945

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$894,093	\$660,725

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,641	\$45
Net Difference Between Projected and Actual	19,568	0
Change of Assumptions	1,574	106,089
Changes in Proportion and Differences Between	4,884	20,511
Total	\$34,667	\$126,645

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,598
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,574)
Total	\$76,024

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,177

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,758
2020	(32,666)
2021	(54,368)
2022	(11,702)
2023	0
Thereafter	0
Total	(\$91,978)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,040,088	\$660,725	\$344,378

PERF Net Pension Liability - Unaudited

GARY PUBLIC LIBRARY - 416000

Net Pension Liability as of 2017	\$894,093
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,690)
- Net Difference Between Projected and Actual Investment	(77,035)
- Change of Assumptions	(118,870)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,380
Pension Expense/Income	76,024
Contributions	(111,177)
Total Activity in FY 2018	(233,368)
Net Pension Liability as of 2018	\$660,725

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$276,177 Proportionate Share: 0.0000541

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$242,262	\$183,780

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,403	\$13
Net Difference Between Projected and Actual	5,443	0
Change of Assumptions	438	29,508
Changes in Proportion and Differences Between	2,448	1,248
Total	\$10,732	\$30,769

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,816
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,211)
Total	\$24,605

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,932

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,614
2020	(7,581)
2021	(13,814)
2022	(3,256)
2023	0
Thereafter	0
Total	(\$20,037)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$289,299	\$183,780	\$95,789

PERF Net Pension Liability - Unaudited

LOGANSPORT PUBLIC LIBRARY - 420000

Net Pension Liability as of 2017	\$242,262
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,023)
- Net Difference Between Projected and Actual Investment	(20,733)
- Change of Assumptions	(32,960)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,561
Pension Expense/Income	24,605
Contributions	(30,932)
Total Activity in FY 2018	(58,482)
Net Pension Liability as of 2018	\$183,780

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$1,977,138 Proportionate Share: 0.0003875

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,690,925	\$1,316,355

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,215	\$90
Net Difference Between Projected and Actual	38,985	0
Change of Assumptions	3,136	211,359
Changes in Proportion and Differences Between	67,770	1,496
Total	\$127,106	\$212,945

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$206,396
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	43,732
Total	\$250,128

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,439

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$69,842
2020	(42,374)
2021	(89,993)
2022	(23,314)
2023	0
Thereafter	0
Total	(\$85,839)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,072,154	\$1,316,355	\$686,101

PERF Net Pension Liability - Unaudited

TOWN OF PENDLETON - 422000

Net Pension Liability as of 2017	\$1,690,925
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,676)
- Net Difference Between Projected and Actual Investment	(143,713)
- Change of Assumptions	(235,372)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,498)
Pension Expense/Income	250,128
Contributions	(221,439)
Total Activity in FY 2018	(374,570)
Net Pension Liability as of 2018	\$1,316,355

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$17,153,525 Proportionate Share: 0.0033617

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$14,586,570	\$11,419,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$149,349	\$780
Net Difference Between Projected and Actual	338,211	0
Change of Assumptions	27,208	1,833,615
Changes in Proportion and Differences Between	427,230	29,206
Total	\$941,998	\$1,863,601

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,790,562
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	978,952
Total	\$2,769,514

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,903,235

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$433,552
2020	(384,773)
2021	(768,132)
2022	(202,250)
2023	0
Thereafter	0
Total	(921,603)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,976,675	\$11,419,847	\$5,952,167

PERF Net Pension Liability - Unaudited

PENN-HARRIS-MADISON SCHOOL CORPORATION - 423000

Net Pension Liability as of 2017	\$14,586,570
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(117,126)
- Net Difference Between Projected and Actual Investment	(1,237,808)
- Change of Assumptions	(2,040,606)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(637,462)
Pension Expense/Income	2,769,514
Contributions	(1,903,235)
Total Activity in FY 2018	(3,166,723)
Net Pension Liability as of 2018	\$11,419,847

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 424000
 Submission Unit Name: PERU UTILITIES

Wages: \$3,485,977 Proportionate Share: 0.0006832

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,900,003	\$2,320,861

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,352	\$158
Net Difference Between Projected and Actual	68,735	0
Change of Assumptions	5,530	372,647
Changes in Proportion and Differences Between	100,769	33,441
Total	\$205,386	\$406,246

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$363,897
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,635)
Total	\$361,262

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$388,657

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$49,509
2020	(66,677)
2021	(142,588)
2022	(41,104)
2023	0
Thereafter	0
Total	(\$200,860)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,653,409	\$2,320,861	\$1,209,662

PERF Net Pension Liability - Unaudited

PERU UTILITIES - 424000

Net Pension Liability as of 2017	\$2,900,003
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,629)
- Net Difference Between Projected and Actual Investment	(244,599)
- Change of Assumptions	(413,679)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	129,160
Pension Expense/Income	361,262
Contributions	(388,657)
Total Activity in FY 2018	(579,142)
Net Pension Liability as of 2018	\$2,320,861

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

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

Wages: \$15,399,137 Proportionate Share: 0.0030179

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$13,181,630	\$10,251,943

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$134,075	\$700
Net Difference Between Projected and Actual	303,622	0
Change of Assumptions	24,426	1,646,092
Changes in Proportion and Differences Between	305,798	51,947
Total	\$767,921	\$1,698,739

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,607,442
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	94,436
Total	\$1,701,878

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,686,380

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$326,121
2020	(362,918)
2021	(712,454)
2022	(181,567)
2023	0
Thereafter	0
Total	(930,818)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,138,206	\$10,251,943	\$5,343,441

PERF Net Pension Liability - Unaudited

VIGO COUNTY SCHOOL CORPORATION - 428000

Net Pension Liability as of 2017	\$13,181,630
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(106,729)
- Net Difference Between Projected and Actual Investment	(1,120,600)
- Change of Assumptions	(1,833,308)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	115,452
Pension Expense/Income	1,701,878
Contributions	(1,686,380)
Total Activity in FY 2018	(2,929,687)
Net Pension Liability as of 2018	\$10,251,943

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

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

Wages: \$226,617 Proportionate Share: 0.0000444

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$239,585	\$150,829

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,973	\$10
Net Difference Between Projected and Actual	4,467	0
Change of Assumptions	359	24,218
Changes in Proportion and Differences Between	9,805	26,734
Total	\$16,604	\$50,962

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,649
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,864
Total	\$25,513

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,381

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,352
2020	(14,426)
2021	(19,614)
2022	(2,670)
2023	0
Thereafter	0
Total	(\$34,358)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$237,429	\$150,829	\$78,614

PERF Net Pension Liability - Unaudited

TOWN OF FARMLAND - 431000

Net Pension Liability as of 2017	\$239,585
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,401)
- Net Difference Between Projected and Actual Investment	(21,419)
- Change of Assumptions	(27,706)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,362)
Pension Expense/Income	25,513
Contributions	(25,381)
Total Activity in FY 2018	(88,756)
Net Pension Liability as of 2018	\$150,829

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$2,617,809 Proportionate Share: 0.0005130

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,404,326	\$1,742,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,791	\$119
Net Difference Between Projected and Actual	51,611	0
Change of Assumptions	4,152	279,812
Changes in Proportion and Differences Between	37,942	76,586
Total	\$116,496	\$356,517

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$273,242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,771)
Total	\$260,471

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$292,507

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$37,912
2020	(94,135)
2021	(152,934)
2022	(30,864)
2023	0
Thereafter	0
Total	(\$240,021)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,743,265	\$1,742,684	\$908,309

PERF Net Pension Liability - Unaudited

VIGO COUNTY PUBLIC LIBRARY - 432000

Net Pension Liability as of 2017	\$2,404,326
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,123)
- Net Difference Between Projected and Actual Investment	(208,166)
- Change of Assumptions	(314,263)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(86,054)
Pension Expense/Income	260,471
Contributions	(292,507)
Total Activity in FY 2018	(661,642)
Net Pension Liability as of 2018	\$1,742,684

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	37	0
Total	\$37	\$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	
2019	\$35
2020	2
2021	0
2022	0
2023	0
Thereafter	0
Total	\$37

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35)
Pension Expense/Income	35
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$49,501 Proportionate Share: 0.0000097

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$66,031	\$32,951

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$431	\$2
Net Difference Between Projected and Actual	976	0
Change of Assumptions	79	5,291
Changes in Proportion and Differences Between	231	17,341
Total	\$1,717	\$22,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,167
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,489)
Total	(\$3,322)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,505

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,295)
2020	(6,729)
2021	(7,310)
2022	(583)
2023	0
Thereafter	0
Total	(\$20,917)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$51,871	\$32,951	\$17,175

PERF Net Pension Liability - Unaudited

AURORA PUBLIC LIBRARY - 436000

Net Pension Liability as of 2017	\$66,031
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(774)
- Net Difference Between Projected and Actual Investment	(6,158)
- Change of Assumptions	(6,272)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,049)
Pension Expense/Income	(3,322)
Contributions	(4,505)
Total Activity in FY 2018	(33,080)
Net Pension Liability as of 2018	\$32,951

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$3,754,273 Proportionate Share: 0.0007358

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,226,142	\$2,499,546

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,689	\$171
Net Difference Between Projected and Actual	74,027	0
Change of Assumptions	5,955	401,337
Changes in Proportion and Differences Between	43,936	6,648
Total	\$156,607	\$408,156

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$391,914
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(652)
Total	\$391,262

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$416,881

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$58,893
2020	(91,324)
2021	(174,849)
2022	(44,269)
2023	0
Thereafter	0
Total	(\$251,549)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,934,687	\$2,499,546	\$1,302,795

PERF Net Pension Liability - Unaudited

MONROE COUNTY PUBLIC LIBRARY - 438000

Net Pension Liability as of 2017	\$3,226,142
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,246)
- Net Difference Between Projected and Actual Investment	(274,544)
- Change of Assumptions	(447,180)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,993
Pension Expense/Income	391,262
Contributions	(416,881)
Total Activity in FY 2018	(726,596)
Net Pension Liability as of 2018	\$2,499,546

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$20,498,770 Proportionate Share: 0.0040173

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$16,953,419	\$13,646,950

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$178,475	\$932
Net Difference Between Projected and Actual	404,169	0
Change of Assumptions	32,514	2,191,207
Changes in Proportion and Differences Between	727,432	50,564
Total	\$1,342,590	\$2,242,703

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,139,758
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	454,126
Total	\$2,593,884

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,253,474

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$524,910
2020	(357,422)
2021	(825,908)
2022	(241,693)
2023	0
Thereafter	0
Total	(\$900,113)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,482,493	\$13,646,950	\$7,112,961

PERF Net Pension Liability - Unaudited

MONROE COUNTY COMMUNITY SCHOOL CORPORATION - 439000

Net Pension Liability as of 2017	\$16,953,419
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(131,264)
- Net Difference Between Projected and Actual Investment	(1,427,578)
- Change of Assumptions	(2,430,894)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	342,857
Pension Expense/Income	2,593,884
Contributions	(2,253,474)
Total Activity in FY 2018	(3,306,469)
Net Pension Liability as of 2018	\$13,646,950

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$295,330 Proportionate Share: 0.0000579

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$215,046	\$196,689

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,572	\$13
Net Difference Between Projected and Actual	5,825	0
Change of Assumptions	469	31,581
Changes in Proportion and Differences Between	28,747	14,165
Total	\$37,613	\$45,759

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,840
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,115
Total	\$31,955

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,775

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,635
2020	(173)
2021	(6,125)
2022	(3,483)
2023	0
Thereafter	0
Total	(\$8,146)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$309,620	\$196,689	\$102,517

PERF Net Pension Liability - Unaudited

FAYETTE COUNTY PUBLIC LIBRARY - 440000

Net Pension Liability as of 2017	\$215,046
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,358)
- Net Difference Between Projected and Actual Investment	(17,410)
- Change of Assumptions	(34,565)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,796
Pension Expense/Income	31,955
Contributions	(31,775)
Total Activity in FY 2018	(18,357)
Net Pension Liability as of 2018	\$196,689

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$4,450,291 Proportionate Share: 0.0008722

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,056,435	\$2,962,903

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,749	\$202
Net Difference Between Projected and Actual	87,750	0
Change of Assumptions	7,059	475,735
Changes in Proportion and Differences Between	4,905	129,004
Total	\$138,463	\$604,941

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$464,565
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(70,933)
Total	\$393,632

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$497,210

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$411
2020	(160,739)
2021	(253,676)
2022	(52,474)
2023	0
Thereafter	0
Total	(\$466,478)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,664,085	\$2,962,903	\$1,544,302

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

Net Pension Liability as of 2017	\$4,056,435
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,341)
- Net Difference Between Projected and Actual Investment	(350,531)
- Change of Assumptions	(533,805)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,277)
Pension Expense/Income	393,632
Contributions	(497,210)
Total Activity in FY 2018	(1,093,532)
Net Pension Liability as of 2018	\$2,962,903

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$4,252,391 Proportionate Share: 0.0008334

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,557,189	\$2,831,098

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,025	\$193
Net Difference Between Projected and Actual	83,846	0
Change of Assumptions	6,745	454,572
Changes in Proportion and Differences Between	133,213	6,538
Total	\$260,829	\$461,303

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$443,899
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,999)
Total	\$439,900

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$476,269

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$106,466
2020	(79,391)
2021	(177,409)
2022	(50,140)
2023	0
Thereafter	0
Total	(\$200,474)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,456,603	\$2,831,098	\$1,475,603

PERF Net Pension Liability - Unaudited

EVANSVILLE PUBLIC LIBRARY - 444000

Net Pension Liability as of 2017	\$3,557,189
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,962)
- Net Difference Between Projected and Actual Investment	(300,494)
- Change of Assumptions	(504,941)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	143,675
Pension Expense/Income	439,900
Contributions	(476,269)
Total Activity in FY 2018	(726,091)
Net Pension Liability as of 2018	\$2,831,098

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$36,712,879 Proportionate Share: 0.0071950

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$31,279,435	\$24,441,741

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$319,650	\$1,669
Net Difference Between Projected and Actual	723,868	0
Change of Assumptions	58,233	3,924,461
Changes in Proportion and Differences Between	578,583	39,645
Total	\$1,680,334	\$3,965,775

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,832,315
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	263,051
Total	\$4,095,366

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,097,183

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$634,482
2020	(836,456)
2021	(1,650,593)
2022	(432,874)
2023	0
Thereafter	0
Total	(\$2,285,441)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$38,475,228	\$24,441,741	\$12,739,341

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION - 445000

Net Pension Liability as of 2017	\$31,279,435
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(251,774)
- Net Difference Between Projected and Actual Investment	(2,655,747)
- Change of Assumptions	(4,368,445)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	440,089
Pension Expense/Income	4,095,366
Contributions	(4,097,183)
Total Activity in FY 2018	(6,837,694)
Net Pension Liability as of 2018	\$24,441,741

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$2,377,590 Proportionate Share: 0.0004660

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,110,310	\$1,583,023

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,703	\$108
Net Difference Between Projected and Actual	46,883	0
Change of Assumptions	3,772	254,176
Changes in Proportion and Differences Between	1,659	66,458
Total	\$73,017	\$320,742

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$248,208
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,373)
Total	\$198,835

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$261,812

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$17,564)
2020	(77,244)
2021	(124,882)
2022	(28,035)
2023	0
Thereafter	0
Total	(\$247,725)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,491,933	\$1,583,023	\$825,091

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY PUBLIC LIBRARY - 447000

Net Pension Liability as of 2017	\$2,110,310
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,844)
- Net Difference Between Projected and Actual Investment	(181,127)
- Change of Assumptions	(284,287)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,948
Pension Expense/Income	198,835
Contributions	(261,812)
Total Activity in FY 2018	(527,287)
Net Pension Liability as of 2018	\$1,583,023

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$4,492,852 Proportionate Share: 0.0008805

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,828,897	\$2,991,098

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,118	\$204
Net Difference Between Projected and Actual	88,585	0
Change of Assumptions	7,126	480,262
Changes in Proportion and Differences Between	95,079	3,614
Total	\$229,908	\$484,080

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$468,986
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	74,827
Total	\$543,813

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$503,184

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$100,531
2020	(99,952)
2021	(201,778)
2022	(52,973)
2023	0
Thereafter	0
Total	(254,172)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,708,470	\$2,991,098	\$1,558,998

PERF Net Pension Liability - Unaudited

FRANKLIN COMMUNITY SCHOOLS - 448000

Net Pension Liability as of 2017	\$3,828,897
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,829)
- Net Difference Between Projected and Actual Investment	(325,111)
- Change of Assumptions	(534,612)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,124
Pension Expense/Income	543,813
Contributions	(503,184)
Total Activity in FY 2018	(837,799)
Net Pension Liability as of 2018	\$2,991,098

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$20,459,753 Proportionate Share: 0.0040097

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$18,363,713	\$13,621,132

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$178,138	\$930
Net Difference Between Projected and Actual	403,404	0
Change of Assumptions	32,453	2,187,062
Changes in Proportion and Differences Between	68,697	821,069
Total	\$682,692	\$3,009,061

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,135,710
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(265,909)
Total	\$1,869,801

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,283,575

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$264,219)
2020	(711,955)
2021	(1,108,961)
2022	(241,234)
2023	0
Thereafter	0
Total	(\$2,326,369)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,441,852	\$13,621,132	\$7,099,504

PERF Net Pension Liability - Unaudited

FORT WAYNE CITY UTILITIES - 450000

Net Pension Liability as of 2017	\$18,363,713
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(157,287)
- Net Difference Between Projected and Actual Investment	(1,580,720)
- Change of Assumptions	(2,449,454)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(141,346)
Pension Expense/Income	1,869,801
Contributions	(2,283,575)
Total Activity in FY 2018	(4,742,581)
Net Pension Liability as of 2018	\$13,621,132

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$1,098,000 Proportionate Share: 0.0002152

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,059,617	\$731,044

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,561	\$50
Net Difference Between Projected and Actual	21,651	0
Change of Assumptions	1,742	117,379
Changes in Proportion and Differences Between	0	210,627
Total	\$32,954	\$328,056

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$114,623
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(256,440)
Total	(\$141,817)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$121,223

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$142,338)
2020	(64,959)
2021	(74,859)
2022	(12,946)
2023	0
Thereafter	0
Total	(\$295,102)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,150,781	\$731,044	\$381,029

PERF Net Pension Liability - Unaudited

EVANSVILLE HOUSING AUTHORITY - 451000

Net Pension Liability as of 2017	\$1,059,617
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,790)
- Net Difference Between Projected and Actual Investment	(92,836)
- Change of Assumptions	(132,650)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	169,743
Pension Expense/Income	(141,817)
Contributions	(121,223)
Total Activity in FY 2018	(328,573)
Net Pension Liability as of 2018	\$731,044

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 452000
 Submission Unit Name: FLOYD COUNTY

Wages: \$11,616,218 Proportionate Share: 0.0022765

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$9,176,056	\$7,733,374

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,137	\$528
Net Difference Between Projected and Actual	229,032	0
Change of Assumptions	18,425	1,241,700
Changes in Proportion and Differences Between	787,596	8,370
Total	\$1,136,190	\$1,250,598

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,212,546
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	355,894
Total	\$1,568,440

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,301,018

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$489,516
2020	(92,109)
2021	(374,853)
2022	(136,962)
2023	0
Thereafter	0
Total	(\$114,408)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,173,573	\$7,733,374	\$4,030,731

PERF Net Pension Liability - Unaudited

FLOYD COUNTY - 452000

Net Pension Liability as of 2017	\$9,176,056
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(66,533)
- Net Difference Between Projected and Actual Investment	(762,403)
- Change of Assumptions	(1,370,604)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	489,436
Pension Expense/Income	1,568,440
Contributions	(1,301,018)
Total Activity in FY 2018	(1,442,682)
Net Pension Liability as of 2018	\$7,733,374

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$35,743,217 Proportionate Share: 0.0070049

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$30,967,127	\$23,795,962

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$311,205	\$1,624
Net Difference Between Projected and Actual	704,743	0
Change of Assumptions	56,695	3,820,772
Changes in Proportion and Differences Between	277,371	434,468
Total	\$1,350,014	\$4,256,864

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,731,061
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,113
Total	\$3,754,174

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,959,301

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$197,287
2020	(964,362)
2021	(1,718,340)
2022	(421,435)
2023	0
Thereafter	0
Total	(\$2,906,850)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$37,458,669	\$23,795,962	\$12,402,753

PERF Net Pension Liability - Unaudited

CITY OF FORT WAYNE - 455000

Net Pension Liability as of 2017	\$30,967,127
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(254,486)
- Net Difference Between Projected and Actual Investment	(2,641,128)
- Change of Assumptions	(4,261,280)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	190,856
Pension Expense/Income	3,754,174
Contributions	(3,959,301)
Total Activity in FY 2018	(7,171,165)
Net Pension Liability as of 2018	\$23,795,962

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$1,168,073 Proportionate Share: 0.0002289

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,059,617	\$777,584

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,169	\$53
Net Difference Between Projected and Actual	23,029	0
Change of Assumptions	1,853	124,852
Changes in Proportion and Differences Between	22,660	25,484
Total	\$57,711	\$150,389

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,920
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,558
Total	\$128,478

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,824

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$25,180
2020	(38,598)
2021	(65,489)
2022	(13,771)
2023	0
Thereafter	0
Total	(92,678)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,224,042	\$777,584	\$405,286

PERF Net Pension Liability - Unaudited

ALLEN COUNTY FORT WAYNE CIB OF MANAGERS - 455002

Net Pension Liability as of 2017	\$1,059,617
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,185)
- Net Difference Between Projected and Actual Investment	(91,458)
- Change of Assumptions	(140,012)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,032)
Pension Expense/Income	128,478
Contributions	(130,824)
Total Activity in FY 2018	(282,033)
Net Pension Liability as of 2018	\$777,584

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$1,224,230 Proportionate Share: 0.0002399

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,119,401	\$814,951

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,658	\$56
Net Difference Between Projected and Actual	24,136	0
Change of Assumptions	1,942	130,852
Changes in Proportion and Differences Between	342	46,741
Total	\$37,078	\$177,649

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$127,779
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(65,909)
Total	\$61,870

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$137,114

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,229)
2020	(45,474)
2021	(70,435)
2022	(14,433)
2023	0
Thereafter	0
Total	(\$140,571)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,282,864	\$814,951	\$424,763

PERF Net Pension Liability - Unaudited

GRIFFITH PUBLIC SCHOOLS - 456000

Net Pension Liability as of 2017	\$1,119,401
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,788)
- Net Difference Between Projected and Actual Investment	(96,811)
- Change of Assumptions	(146,883)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,276
Pension Expense/Income	61,870
Contributions	(137,114)
Total Activity in FY 2018	(304,450)
Net Pension Liability as of 2018	\$814,951

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$713,883 Proportionate Share: 0.0001399

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$604,539	\$475,247

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,215	\$32
Net Difference Between Projected and Actual	14,075	0
Change of Assumptions	1,132	76,307
Changes in Proportion and Differences Between	13,852	3,828
Total	\$35,274	\$80,167

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,516
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,082
Total	\$79,598

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,955

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,483
2020	(15,677)
2021	(31,283)
2022	(8,416)
2023	0
Thereafter	0
Total	(\$44,893)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$748,115	\$475,247	\$247,704

PERF Net Pension Liability - Unaudited

TOWN OF HAGERSTOWN - 457000

Net Pension Liability as of 2017	\$604,539
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,829)
- Net Difference Between Projected and Actual Investment	(51,242)
- Change of Assumptions	(84,881)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,017
Pension Expense/Income	79,598
Contributions	(79,955)
Total Activity in FY 2018	(129,292)
Net Pension Liability as of 2018	\$475,247

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$55,602 Proportionate Share: 0.0000109

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$38,815	\$37,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$484	\$3
Net Difference Between Projected and Actual	1,097	0
Change of Assumptions	88	5,945
Changes in Proportion and Differences Between	7,798	44
Total	\$9,467	\$5,992

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	2,973
Total	\$8,779

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,585

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,991
2020	813
2021	(673)
2022	(656)
2023	0
Thereafter	0
Total	\$3,475

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$58,288	\$37,028	\$19,299

PERF Net Pension Liability - Unaudited

HAGERSTOWN-JEFFERSON TOWNSHIP PUBLIC LIBRARY - 458000

Net Pension Liability as of 2017	\$38,815
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(226)
- Net Difference Between Projected and Actual Investment	(3,097)
- Change of Assumptions	(6,480)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,822
Pension Expense/Income	8,779
Contributions	(6,585)
Total Activity in FY 2018	(1,787)
Net Pension Liability as of 2018	\$37,028

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$1,483,047 Proportionate Share: 0.0002906

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,307,232	\$987,181

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,910	\$67
Net Difference Between Projected and Actual	29,236	0
Change of Assumptions	2,352	158,506
Changes in Proportion and Differences Between	20,677	16,013
Total	\$65,175	\$174,586

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$154,784
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,569)
Total	\$124,215

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,101

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$25,029
2020	(41,530)
2021	(75,426)
2022	(17,484)
2023	0
Thereafter	0
Total	(\$109,411)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,553,982	\$987,181	\$514,531

PERF Net Pension Liability - Unaudited

HAMMOND PUBLIC LIBRARY - 460000

Net Pension Liability as of 2017	\$1,307,232
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,968)
- Net Difference Between Projected and Actual Investment	(112,005)
- Change of Assumptions	(177,143)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,951
Pension Expense/Income	124,215
Contributions	(166,101)
Total Activity in FY 2018	(320,051)
Net Pension Liability as of 2018	\$987,181

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$24,785,892 Proportionate Share: 0.0048575

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$21,881,194	\$16,501,147

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$215,803	\$1,126
Net Difference Between Projected and Actual	488,699	0
Change of Assumptions	39,315	2,649,488
Changes in Proportion and Differences Between	15,462	189,917
Total	\$759,279	\$2,840,531

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,587,279
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	44,850
Total	\$2,632,129

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,742,726

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$223,654
2020	(737,769)
2021	(1,274,898)
2022	(292,239)
2023	0
Thereafter	0
Total	(\$2,081,252)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$25,975,458	\$16,501,147	\$8,600,604

PERF Net Pension Liability - Unaudited

HAMMOND PUBLIC SCHOOLS - 461000

Net Pension Liability as of 2017	\$21,881,194
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(183,889)
- Net Difference Between Projected and Actual Investment	(1,875,475)
- Change of Assumptions	(2,961,494)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(248,592)
Pension Expense/Income	2,632,129
Contributions	(2,742,726)
Total Activity in FY 2018	(5,380,047)
Net Pension Liability as of 2018	\$16,501,147

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$5,977,104 Proportionate Share: 0.0011714

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,382,406	\$3,979,299

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,041	\$272
Net Difference Between Projected and Actual	117,851	0
Change of Assumptions	9,481	638,932
Changes in Proportion and Differences Between	10,380	114,385
Total	\$189,753	\$753,589

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$623,930
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,349)
Total	\$621,581

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$668,870

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$33,525
2020	(199,752)
2021	(327,132)
2022	(70,477)
2023	0
Thereafter	0
Total	(\$563,836)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,264,056	\$3,979,299	\$2,074,060

PERF Net Pension Liability - Unaudited

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION - 464000

Net Pension Liability as of 2017	\$5,382,406
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(46,272)
- Net Difference Between Projected and Actual Investment	(463,696)
- Change of Assumptions	(715,870)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(129,980)
Pension Expense/Income	621,581
Contributions	(668,870)
Total Activity in FY 2018	(1,403,107)
Net Pension Liability as of 2018	\$3,979,299

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$3,023,939 Proportionate Share: 0.0005926

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,508,726	\$2,013,089

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,327	\$137
Net Difference Between Projected and Actual	59,620	0
Change of Assumptions	4,796	323,229
Changes in Proportion and Differences Between	92,629	18,836
Total	\$183,372	\$342,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$315,640
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	71,732
Total	\$387,372

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$337,725

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$54,528
2020	(55,531)
2021	(122,175)
2022	(35,652)
2023	0
Thereafter	0
Total	(158,830)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,168,926	\$2,013,089	\$1,049,247

PERF Net Pension Liability - Unaudited

CITY OF HUNTINGBURG - 465000

Net Pension Liability as of 2017	\$2,508,726
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,506)
- Net Difference Between Projected and Actual Investment	(211,437)
- Change of Assumptions	(358,713)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,372
Pension Expense/Income	387,372
Contributions	(337,725)
Total Activity in FY 2018	(495,637)
Net Pension Liability as of 2018	\$2,013,089

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$512,369 Proportionate Share: 0.0001004

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$415,370	\$341,063

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,460	\$23
Net Difference Between Projected and Actual	10,101	0
Change of Assumptions	813	54,762
Changes in Proportion and Differences Between	21,572	6,045
Total	\$36,946	\$60,830

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(736)
Total	\$52,741

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,102

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,225
2020	(7,831)
2021	(19,237)
2022	(6,041)
2023	0
Thereafter	0
Total	(\$23,884)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$536,889	\$341,063	\$177,766

PERF Net Pension Liability - Unaudited

WILLARD LIBRARY OF EVANSVILLE - 466000

Net Pension Liability as of 2017	\$415,370
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,129)
- Net Difference Between Projected and Actual Investment	(34,778)
- Change of Assumptions	(60,618)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,579
Pension Expense/Income	52,741
Contributions	(55,102)
Total Activity in FY 2018	(74,307)
Net Pension Liability as of 2018	\$341,063

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$171,228 Proportionate Share: 0.0000336

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$153,923	\$114,141

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,493	\$8
Net Difference Between Projected and Actual	3,380	0
Change of Assumptions	272	18,327
Changes in Proportion and Differences Between	129	3,721
Total	\$5,274	\$22,056

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,897
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,647)
Total	\$15,250

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,177

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$215
2020	(5,686)
2021	(9,290)
2022	(2,021)
2023	0
Thereafter	0
Total	(\$16,782)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$179,676	\$114,141	\$59,492

PERF Net Pension Liability - Unaudited

TOWN OF SPICELAND - 469000

Net Pension Liability as of 2017	\$153,923
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,319)
- Net Difference Between Projected and Actual Investment	(13,251)
- Change of Assumptions	(20,526)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(759)
Pension Expense/Income	15,250
Contributions	(19,177)
Total Activity in FY 2018	(39,782)
Net Pension Liability as of 2018	\$114,141

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$424,897 Proportionate Share: 0.0000833

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$410,908	\$282,974

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,701	\$19
Net Difference Between Projected and Actual	8,381	0
Change of Assumptions	674	45,435
Changes in Proportion and Differences Between	489	31,230
Total	\$13,245	\$76,684

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,369
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,136)
Total	\$31,233

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,587

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$8,652)
2020	(20,804)
2021	(28,973)
2022	(5,010)
2023	0
Thereafter	0
Total	(\$63,439)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$445,446	\$282,974	\$147,490

PERF Net Pension Liability - Unaudited

KENDALLVILLE PUBLIC LIBRARY - 470000

Net Pension Liability as of 2017	\$410,908
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,803)
- Net Difference Between Projected and Actual Investment	(36,015)
- Change of Assumptions	(51,358)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,404)
Pension Expense/Income	31,233
Contributions	(47,587)
Total Activity in FY 2018	(127,934)
Net Pension Liability as of 2018	\$282,974

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

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

Wages: \$317,343 Proportionate Share: 0.0000622

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$267,693	\$211,296

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,763	\$14
Net Difference Between Projected and Actual	6,258	0
Change of Assumptions	503	33,927
Changes in Proportion and Differences Between	17,725	226
Total	\$27,249	\$34,167

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,130
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,165
Total	\$60,295

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,542

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,337
2020	(5,824)
2021	(13,689)
2022	(3,742)
2023	0
Thereafter	0
Total	(\$6,918)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$332,614	\$211,296	\$110,130

PERF Net Pension Liability - Unaudited

LEBANON PUBLIC LIBRARY - 471000

Net Pension Liability as of 2017	\$267,693
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,127)
- Net Difference Between Projected and Actual Investment	(22,665)
- Change of Assumptions	(37,722)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,636)
Pension Expense/Income	60,295
Contributions	(35,542)
Total Activity in FY 2018	(56,397)
Net Pension Liability as of 2018	\$211,296

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$34,280 Proportionate Share: 0.000067

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$29,446	\$22,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$298	\$2
Net Difference Between Projected and Actual	674	0
Change of Assumptions	54	3,654
Changes in Proportion and Differences Between	737	30
Total	\$1,763	\$3,686

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,569
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,108
Total	\$4,677

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,839

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$885
2020	(809)
2021	(1,596)
2022	(403)
2023	0
Thereafter	0
Total	(1,923)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$35,828	\$22,760	\$11,863

PERF Net Pension Liability - Unaudited

KEWANNA-UNION TOWNSHIP PUBLIC LIBRARY - 472000

Net Pension Liability as of 2017	\$29,446
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(240)
- Net Difference Between Projected and Actual Investment	(2,508)
- Change of Assumptions	(4,073)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(703)
Pension Expense/Income	4,677
Contributions	(3,839)
Total Activity in FY 2018	(6,686)
Net Pension Liability as of 2018	\$22,760

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$4,441,270 Proportionate Share: 0.0008704

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,670,512	\$2,956,788

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,669	\$202
Net Difference Between Projected and Actual	87,568	0
Change of Assumptions	7,045	474,753
Changes in Proportion and Differences Between	141,746	87,017
Total	\$275,028	\$561,972

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$463,606
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,787)
Total	\$461,819

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$455,583

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$42,652
2020	(91,100)
2021	(186,131)
2022	(52,365)
2023	0
Thereafter	0
Total	(\$286,944)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,654,460	\$2,956,788	\$1,541,115

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY PUBLIC LIBRARY - 474000

Net Pension Liability as of 2017	\$3,670,512
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,391)
- Net Difference Between Projected and Actual Investment	(309,016)
- Change of Assumptions	(526,641)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	144,088
Pension Expense/Income	461,819
Contributions	(455,583)
Total Activity in FY 2018	(713,724)
Net Pension Liability as of 2018	\$2,956,788

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$30,681,908 Proportionate Share: 0.0060130

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$26,584,999	\$20,426,433

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$267,138	\$1,394
Net Difference Between Projected and Actual	604,951	0
Change of Assumptions	48,667	3,279,747
Changes in Proportion and Differences Between	205,686	710,309
Total	\$1,126,442	\$3,991,450

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,202,740
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(605,215)
Total	\$2,597,525

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,434,308

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$182,789)
2020	(853,294)
2021	(1,467,166)
2022	(361,759)
2023	0
Thereafter	0
Total	(\$2,865,008)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$32,154,489	\$20,426,433	\$10,646,512

PERF Net Pension Liability - Unaudited

SOUTH BEND COMMUNITY SCHOOL CORPORATION - 475000

Net Pension Liability as of 2017	\$26,584,999
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(218,502)
- Net Difference Between Projected and Actual Investment	(2,267,449)
- Change of Assumptions	(3,657,924)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	822,092
Pension Expense/Income	2,597,525
Contributions	(3,434,308)
Total Activity in FY 2018	(6,158,566)
Net Pension Liability as of 2018	\$20,426,433

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$7,142,964 Proportionate Share: 0.0013999

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,262,669	\$4,755,524

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,193	\$325
Net Difference Between Projected and Actual	140,840	0
Change of Assumptions	11,330	763,565
Changes in Proportion and Differences Between	4,473	132,064
Total	\$218,836	\$895,954

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$745,637
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(738,934)
Total	\$6,703

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$781,523

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$26,618)
2020	(205,549)
2021	(360,727)
2022	(84,224)
2023	0
Thereafter	0
Total	(\$677,118)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,485,959	\$4,755,524	\$2,478,638

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF MISHAWAKA - 478000

Net Pension Liability as of 2017	\$6,262,669
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(52,207)
- Net Difference Between Projected and Actual Investment	(535,815)
- Change of Assumptions	(852,787)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	708,484
Pension Expense/Income	6,703
Contributions	(781,523)
Total Activity in FY 2018	(1,507,145)
Net Pension Liability as of 2018	\$4,755,524

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$1,635,014 Proportionate Share: 0.0003204

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,363,894	\$1,088,413

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,234	\$74
Net Difference Between Projected and Actual	32,235	0
Change of Assumptions	2,593	174,760
Changes in Proportion and Differences Between	82,159	7,241
Total	\$131,221	\$182,075

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$170,657
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,830
Total	\$185,487

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,121

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$62,988
2020	(27,111)
2021	(67,455)
2022	(19,276)
2023	0
Thereafter	0
Total	(\$50,854)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,713,337	\$1,088,413	\$567,295

PERF Net Pension Liability - Unaudited

MISHAWAKA PUBLIC LIBRARY - 479000

Net Pension Liability as of 2017	\$1,363,894
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,683)
- Net Difference Between Projected and Actual Investment	(115,128)
- Change of Assumptions	(194,065)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,029
Pension Expense/Income	185,487
Contributions	(183,121)
Total Activity in FY 2018	(275,481)
Net Pension Liability as of 2018	\$1,088,413

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$6,935,798 Proportionate Share: 0.0013593

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,062,345	\$4,617,604

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,389	\$315
Net Difference Between Projected and Actual	136,755	0
Change of Assumptions	11,002	741,420
Changes in Proportion and Differences Between	11,527	20,866
Total	\$219,673	\$762,601

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$724,012
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(311,141)
Total	\$412,871

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$776,683

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$71,255
2020	(190,151)
2021	(342,253)
2022	(81,779)
2023	0
Thereafter	0
Total	(\$542,928)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,268,850	\$4,617,604	\$2,406,753

PERF Net Pension Liability - Unaudited

MICHIGAN CITY AREA SCHOOLS - 480000

Net Pension Liability as of 2017	\$6,062,345
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(50,352)
- Net Difference Between Projected and Actual Investment	(518,257)
- Change of Assumptions	(827,754)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	315,434
Pension Expense/Income	412,871
Contributions	(776,683)
Total Activity in FY 2018	(1,444,741)
Net Pension Liability as of 2018	\$4,617,604

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$2,468,410 Proportionate Share: 0.0004838

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,111,649	\$1,643,490

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,494	\$112
Net Difference Between Projected and Actual	48,674	0
Change of Assumptions	3,916	263,885
Changes in Proportion and Differences Between	39,632	26,023
Total	\$113,716	\$290,020

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$257,689
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,157
Total	\$279,846

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$276,462

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$24,887
2020	(59,624)
2021	(112,462)
2022	(29,105)
2023	0
Thereafter	0
Total	(\$176,304)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,587,118	\$1,643,490	\$856,608

PERF Net Pension Liability - Unaudited

HAMILTON EAST PUBLIC LIBRARY - 481000

Net Pension Liability as of 2017	\$2,111,649
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,082)
- Net Difference Between Projected and Actual Investment	(179,481)
- Change of Assumptions	(293,873)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,893
Pension Expense/Income	279,846
Contributions	(276,462)
Total Activity in FY 2018	(468,159)
Net Pension Liability as of 2018	\$1,643,490

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$24,500 Proportionate Share: 0.0000048

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$19,631	\$16,306

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$213	\$1
Net Difference Between Projected and Actual	483	0
Change of Assumptions	39	2,618
Changes in Proportion and Differences Between	2,131	15
Total	\$2,866	\$2,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,318
Total	\$4,875

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,744

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,575
2020	(206)
2021	(847)
2022	(290)
2023	0
Thereafter	0
Total	\$232

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$25,668	\$16,306	\$8,499

PERF Net Pension Liability - Unaudited

MILAN TOWNSHIP, ALLEN COUNTY - 482000

Net Pension Liability as of 2017	\$19,631
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(146)
- Net Difference Between Projected and Actual Investment	(1,638)
- Change of Assumptions	(2,894)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(778)
Pension Expense/Income	4,875
Contributions	(2,744)
Total Activity in FY 2018	(3,325)
Net Pension Liability as of 2018	\$16,306

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$4,117,939 Proportionate Share: 0.0008070

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,330,988	\$2,741,416

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,852	\$187
Net Difference Between Projected and Actual	81,190	0
Change of Assumptions	6,532	440,172
Changes in Proportion and Differences Between	177,578	7,308
Total	\$301,152	\$447,667

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$429,837
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38,099
Total	\$467,936

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$455,622

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$107,914
2020	(55,811)
2021	(150,067)
2022	(48,551)
2023	0
Thereafter	0
Total	(\$146,515)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,315,429	\$2,741,416	\$1,428,860

PERF Net Pension Liability - Unaudited

SHELBYVILLE CENTRAL SCHOOLS - 484000

Net Pension Liability as of 2017	\$3,330,988
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,009)
- Net Difference Between Projected and Actual Investment	(278,710)
- Change of Assumptions	(487,122)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	188,955
Pension Expense/Income	467,936
Contributions	(455,622)
Total Activity in FY 2018	(589,572)
Net Pension Liability as of 2018	\$2,741,416

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$418,877 Proportionate Share: 0.0000821

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$340,416	\$278,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,647	\$19
Net Difference Between Projected and Actual	8,260	0
Change of Assumptions	664	44,781
Changes in Proportion and Differences Between	21,549	323
Total	\$34,120	\$45,123

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,729
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,284
Total	\$59,013

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,914

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$14,963
2020	(5,579)
2021	(15,447)
2022	(4,940)
2023	0
Thereafter	0
Total	(\$11,003)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$439,029	\$278,897	\$145,365

PERF Net Pension Liability - Unaudited

SHELBY COUNTY PUBLIC LIBRARY - 486000

Net Pension Liability as of 2017	\$340,416
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,573)
- Net Difference Between Projected and Actual Investment	(28,521)
- Change of Assumptions	(49,583)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,059
Pension Expense/Income	59,013
Contributions	(46,914)
Total Activity in FY 2018	(61,519)
Net Pension Liability as of 2018	\$278,897

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$41,279,583 Proportionate Share: 0.0080899

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$36,735,010	\$27,481,756

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$359,408	\$1,876
Net Difference Between Projected and Actual	813,902	0
Change of Assumptions	65,476	4,412,577
Changes in Proportion and Differences Between	184,096	449,043
Total	\$1,422,882	\$4,863,496

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,308,971
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	541,157
Total	\$4,850,128

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,615,164

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$490,579
2020	(1,272,918)
2021	(2,171,564)
2022	(486,711)
2023	0
Thereafter	0
Total	(3,440,614)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$43,260,702	\$27,481,756	\$14,323,835

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY - 487000

Net Pension Liability as of 2017	\$36,735,010
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(311,596)
- Net Difference Between Projected and Actual Investment	(3,155,166)
- Change of Assumptions	(4,936,912)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,084,544)
Pension Expense/Income	4,850,128
Contributions	(4,615,164)
Total Activity in FY 2018	(9,253,254)
Net Pension Liability as of 2018	\$27,481,756

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 487001

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

Wages: \$248,705 Proportionate Share: 0.0000487

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$208,800	\$165,436

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,164	\$11
Net Difference Between Projected and Actual	4,900	0
Change of Assumptions	394	26,563
Changes in Proportion and Differences Between	5,568	12,177
Total	\$13,026	\$38,751

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,939
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,851)
Total	\$16,088

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,855

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,171)
2020	(6,075)
2021	(10,550)
2022	(2,929)
2023	0
Thereafter	0
Total	(\$25,725)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$260,423	\$165,436	\$86,227

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 487001

Net Pension Liability as of 2017	\$208,800
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,650)
- Net Difference Between Projected and Actual Investment	(17,660)
- Change of Assumptions	(29,521)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,234
Pension Expense/Income	16,088
Contributions	(27,855)
Total Activity in FY 2018	(43,364)
Net Pension Liability as of 2018	\$165,436

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$31,365 Proportionate Share: 0.0000061

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$24,985	\$20,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$271	\$1
Net Difference Between Projected and Actual	614	0
Change of Assumptions	49	3,327
Changes in Proportion and Differences Between	1,474	3,209
Total	\$2,408	\$6,537

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,249
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,616)
Total	\$1,633

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,033

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$976)
2020	(1,119)
2021	(1,666)
2022	(368)
2023	0
Thereafter	0
Total	(\$4,129)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$32,620	\$20,722	\$10,801

PERF Net Pension Liability - Unaudited

UNION CITY LIBRARY - 488000

Net Pension Liability as of 2017	\$24,985
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(185)
- Net Difference Between Projected and Actual Investment	(2,085)
- Change of Assumptions	(3,679)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,086
Pension Expense/Income	1,633
Contributions	(1,033)
Total Activity in FY 2018	(4,263)
Net Pension Liability as of 2018	\$20,722

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$83,450 Proportionate Share: 0.0000164

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$61,123	\$55,712

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$729	\$4
Net Difference Between Projected and Actual	1,650	0
Change of Assumptions	133	8,945
Changes in Proportion and Differences Between	7,831	1,123
Total	\$10,343	\$10,072

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,735
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,675)
Total	\$6,060

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,951

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,830
2020	219
2021	(1,792)
2022	(986)
2023	0
Thereafter	0
Total	\$271

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$87,699	\$55,712	\$29,038

PERF Net Pension Liability - Unaudited

CAMBRIDGE CITY LIBRARY - 490000

Net Pension Liability as of 2017	\$61,123
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(389)
- Net Difference Between Projected and Actual Investment	(4,954)
- Change of Assumptions	(9,793)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,616
Pension Expense/Income	6,060
Contributions	(8,951)
Total Activity in FY 2018	(5,411)
Net Pension Liability as of 2018	\$55,712

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$2,851,964 Proportionate Share: 0.0005589

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,504,264	\$1,898,609

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,830	\$130
Net Difference Between Projected and Actual	56,229	0
Change of Assumptions	4,524	304,848
Changes in Proportion and Differences Between	784	30,377
Total	\$86,367	\$335,355

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$297,690
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,608)
Total	\$253,082

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$319,420

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,362
2020	(82,660)
2021	(143,064)
2022	(33,626)
2023	0
Thereafter	0
Total	(\$248,988)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,988,715	\$1,898,609	\$989,579

PERF Net Pension Liability - Unaudited

ELKHART PUBLIC LIBRARY - 491000

Net Pension Liability as of 2017	\$2,504,264
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,915)
- Net Difference Between Projected and Actual Investment	(214,347)
- Change of Assumptions	(340,532)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,477
Pension Expense/Income	253,082
Contributions	(319,420)
Total Activity in FY 2018	(605,655)
Net Pension Liability as of 2018	\$1,898,609

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 492000
 Submission Unit Name: CLARK COUNTY

Wages: \$15,623,454 Proportionate Share: 0.0030619

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$13,947,677	\$10,401,413

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$136,030	\$710
Net Difference Between Projected and Actual	308,049	0
Change of Assumptions	24,782	1,670,091
Changes in Proportion and Differences Between	243,383	219,033
Total	\$712,244	\$1,889,834

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,630,878
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	176,973
Total	\$1,807,851

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,744,289

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$313,547
2020	(475,492)
2021	(831,431)
2022	(184,214)
2023	0
Thereafter	0
Total	(\$1,177,590)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,373,496	\$10,401,413	\$5,421,346

PERF Net Pension Liability - Unaudited

CLARK COUNTY - 492000

Net Pension Liability as of 2017	\$13,947,677
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(118,737)
- Net Difference Between Projected and Actual Investment	(1,198,941)
- Change of Assumptions	(1,869,250)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(422,898)
Pension Expense/Income	1,807,851
Contributions	(1,744,289)
Total Activity in FY 2018	(3,546,264)
Net Pension Liability as of 2018	\$10,401,413

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$136,534 Proportionate Share: 0.0000268

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$138,754	\$91,041

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,191	\$6
Net Difference Between Projected and Actual	2,696	0
Change of Assumptions	217	14,618
Changes in Proportion and Differences Between	500	13,152
Total	\$4,604	\$27,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,275
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,331)
Total	\$10,944

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,292

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,874)
2020	(8,030)
2021	(10,657)
2022	(1,611)
2023	0
Thereafter	0
Total	(\$23,172)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$143,313	\$91,041	\$47,452

PERF Net Pension Liability - Unaudited

NEW CARLISLE-OLIVE TWP LIBRARY - 493000

Net Pension Liability as of 2017	\$138,754
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,342)
- Net Difference Between Projected and Actual Investment	(12,295)
- Change of Assumptions	(16,629)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,099)
Pension Expense/Income	10,944
Contributions	(15,292)
Total Activity in FY 2018	(47,713)
Net Pension Liability as of 2018	\$91,041

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

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

Wages: \$686,655 Proportionate Share: 0.0001346

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$602,308	\$457,242

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,980	\$31
Net Difference Between Projected and Actual	13,542	0
Change of Assumptions	1,089	73,417
Changes in Proportion and Differences Between	3,871	1,722
Total	\$24,482	\$75,170

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,693
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,207
Total	\$74,900

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,905

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,732
2020	(19,024)
2021	(34,297)
2022	(8,099)
2023	0
Thereafter	0
Total	(50,688)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$719,773	\$457,242	\$238,320

PERF Net Pension Liability - Unaudited

PLAINFIELD PUBLIC LIBRARY - 495000

Net Pension Liability as of 2017	\$602,308
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,022)
- Net Difference Between Projected and Actual Investment	(51,535)
- Change of Assumptions	(81,999)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,505)
Pension Expense/Income	74,900
Contributions	(76,905)
Total Activity in FY 2018	(145,066)
Net Pension Liability as of 2018	\$457,242

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$3,395,625 Proportionate Share: 0.0006655

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,993,696	\$2,260,734

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,566	\$154
Net Difference Between Projected and Actual	66,954	0
Change of Assumptions	5,386	362,992
Changes in Proportion and Differences Between	3,916	42,405
Total	\$105,822	\$405,551

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$354,469
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,941)
Total	\$352,528

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$379,930

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$14,327
2020	(101,176)
2021	(172,842)
2022	(40,038)
2023	0
Thereafter	0
Total	(\$299,729)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,558,758	\$2,260,734	\$1,178,323

PERF Net Pension Liability - Unaudited

RICHMOND SANITARY DISTRICT - 497000

Net Pension Liability as of 2017	\$2,993,696
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,119)
- Net Difference Between Projected and Actual Investment	(256,502)
- Change of Assumptions	(405,672)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,267)
Pension Expense/Income	352,528
Contributions	(379,930)
Total Activity in FY 2018	(732,962)
Net Pension Liability as of 2018	\$2,260,734

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$744,214 Proportionate Share: 0.0001459

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$704,032	\$495,629

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,482	\$34
Net Difference Between Projected and Actual	14,679	0
Change of Assumptions	1,181	79,580
Changes in Proportion and Differences Between	3,004	38,359
Total	\$25,346	\$117,973

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,712
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,812
Total	\$80,524

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,352

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,841)
2020	(32,445)
2021	(47,564)
2022	(8,777)
2023	0
Thereafter	0
Total	(\$92,627)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$780,200	\$495,629	\$258,328

PERF Net Pension Liability - Unaudited

RICHMOND-MORRISON-REEVES LIBRARY - 498000

Net Pension Liability as of 2017	\$704,032
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,376)
- Net Difference Between Projected and Actual Investment	(61,388)
- Change of Assumptions	(89,703)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,108)
Pension Expense/Income	80,524
Contributions	(83,352)
Total Activity in FY 2018	(208,403)
Net Pension Liability as of 2018	\$495,629

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$1,168,621 Proportionate Share: 0.0002290

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$963,247	\$777,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,174	\$53
Net Difference Between Projected and Actual	23,039	0
Change of Assumptions	1,853	124,906
Changes in Proportion and Differences Between	38,072	18,880
Total	\$73,138	\$143,839

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,974
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(874)
Total	\$121,100

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,885

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,004
2020	(21,064)
2021	(45,864)
2022	(13,777)
2023	0
Thereafter	0
Total	(\$70,701)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,224,576	\$777,923	\$405,463

PERF Net Pension Liability - Unaudited

VINCENNES WATER DEPARTMENT - 501000

Net Pension Liability as of 2017	\$963,247
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,424)
- Net Difference Between Projected and Actual Investment	(81,036)
- Change of Assumptions	(138,519)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,440
Pension Expense/Income	121,100
Contributions	(130,885)
Total Activity in FY 2018	(185,324)
Net Pension Liability as of 2018	\$777,923

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$828,138 Proportionate Share: 0.0001623

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$678,601	\$551,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,210	\$38
Net Difference Between Projected and Actual	16,329	0
Change of Assumptions	1,314	88,525
Changes in Proportion and Differences Between	31,790	658
Total	\$56,643	\$89,221

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,447
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,569
Total	\$103,016

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$92,751

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$21,608
2020	(12,742)
2021	(31,679)
2022	(9,765)
2023	0
Thereafter	0
Total	(\$32,578)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$867,898	\$551,340	\$287,366

PERF Net Pension Liability - Unaudited

VINCENNES SEWER DEPARTMENT - 501001

Net Pension Liability as of 2017	\$678,601
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,188)
- Net Difference Between Projected and Actual Investment	(56,991)
- Change of Assumptions	(98,106)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,759
Pension Expense/Income	103,016
Contributions	(92,751)
Total Activity in FY 2018	(127,261)
Net Pension Liability as of 2018	\$551,340

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$621,042 Proportionate Share: 0.0001217

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$615,247	\$413,420

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,407	\$28
Net Difference Between Projected and Actual	12,244	0
Change of Assumptions	985	66,380
Changes in Proportion and Differences Between	5,856	46,792
Total	\$24,492	\$113,200

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,822
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,651)
Total	\$54,171

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,557

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,585)
2020	(32,454)
2021	(45,347)
2022	(7,322)
2023	0
Thereafter	0
Total	(\$88,708)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$650,790	\$413,420	\$215,480

PERF Net Pension Liability - Unaudited

VINCENNES HOUSING AUTHORITY - 502000

Net Pension Liability as of 2017	\$615,247
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,828)
- Net Difference Between Projected and Actual Investment	(54,231)
- Change of Assumptions	(75,273)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,109)
Pension Expense/Income	54,171
Contributions	(69,557)
Total Activity in FY 2018	(201,827)
Net Pension Liability as of 2018	\$413,420

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$92,729 Proportionate Share: 0.0000182

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$85,215	\$61,826

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$809	\$4
Net Difference Between Projected and Actual	1,831	0
Change of Assumptions	147	9,927
Changes in Proportion and Differences Between	250	4,702
Total	\$3,037	\$14,633

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,694
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,160)
Total	\$3,534

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,209

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$975)
2020	(3,842)
2021	(5,684)
2022	(1,095)
2023	0
Thereafter	0
Total	(\$11,596)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$97,324	\$61,826	\$32,225

PERF Net Pension Liability - Unaudited

WASHINGTON CARNEGIE LIBRARY - 505000

Net Pension Liability as of 2017	\$85,215
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(747)
- Net Difference Between Projected and Actual Investment	(7,377)
- Change of Assumptions	(11,148)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,558
Pension Expense/Income	3,534
Contributions	(9,209)
Total Activity in FY 2018	(23,389)
Net Pension Liability as of 2018	\$61,826

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$5,102,628 Proportionate Share: 0.0010000

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,372,759	\$3,397,045

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,427	\$232
Net Difference Between Projected and Actual	100,607	0
Change of Assumptions	8,094	545,443
Changes in Proportion and Differences Between	69,441	9,632
Total	\$222,569	\$555,307

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$532,636
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	61,771
Total	\$594,407

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$562,327

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$86,601
2020	(122,932)
2021	(236,244)
2022	(60,163)
2023	0
Thereafter	0
Total	(\$332,738)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,347,495	\$3,397,045	\$1,770,582

PERF Net Pension Liability - Unaudited

CITY OF WASHINGTON - 506000

Net Pension Liability as of 2017	\$4,372,759
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,454)
- Net Difference Between Projected and Actual Investment	(371,852)
- Change of Assumptions	(607,557)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,069
Pension Expense/Income	594,407
Contributions	(562,327)
Total Activity in FY 2018	(975,714)
Net Pension Liability as of 2018	\$3,397,045

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$334,225 Proportionate Share: 0.0000655

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$301,154	\$222,506

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,910	\$15
Net Difference Between Projected and Actual	6,590	0
Change of Assumptions	530	35,727
Changes in Proportion and Differences Between	479	8,496
Total	\$10,509	\$44,238

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,888
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,541)
Total	\$32,347

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,433

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$82)
2020	(11,382)
2021	(18,324)
2022	(3,941)
2023	0
Thereafter	0
Total	(\$33,729)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$350,261	\$222,506	\$115,973

PERF Net Pension Liability - Unaudited

WABASH CARNEGIE LIBRARY - 508000

Net Pension Liability as of 2017	\$301,154
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,590)
- Net Difference Between Projected and Actual Investment	(25,948)
- Change of Assumptions	(40,032)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,992)
Pension Expense/Income	32,347
Contributions	(37,433)
Total Activity in FY 2018	(78,648)
Net Pension Liability as of 2018	\$222,506

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$4,879,800 Proportionate Share: 0.0009563

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,192,959	\$3,248,594

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,485	\$222
Net Difference Between Projected and Actual	96,211	0
Change of Assumptions	7,740	521,607
Changes in Proportion and Differences Between	65,318	4,016
Total	\$211,754	\$525,845

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$509,360
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	67,299
Total	\$576,659

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$546,537

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$87,205
2020	(117,628)
2021	(226,134)
2022	(57,534)
2023	0
Thereafter	0
Total	(\$314,091)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,113,810	\$3,248,594	\$1,693,208

PERF Net Pension Liability - Unaudited

CITY OF WARSAW - 509000

Net Pension Liability as of 2017	\$4,192,959
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(34,112)
- Net Difference Between Projected and Actual Investment	(356,821)
- Change of Assumptions	(581,188)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,366)
Pension Expense/Income	576,659
Contributions	(546,537)
Total Activity in FY 2018	(944,365)
Net Pension Liability as of 2018	\$3,248,594

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$5,821,210 Proportionate Share: 0.0011408

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,885,390	\$3,875,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,682	\$265
Net Difference Between Projected and Actual	114,773	0
Change of Assumptions	9,233	622,241
Changes in Proportion and Differences Between	164,091	9,319
Total	\$338,779	\$631,825

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$607,631
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	141,525
Total	\$749,156

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$646,477

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$138,457
2020	(115,456)
2021	(247,412)
2022	(68,635)
2023	0
Thereafter	0
Total	(\$293,046)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,100,423	\$3,875,349	\$2,019,880

PERF Net Pension Liability - Unaudited

CITY OF WEST LAFAYETTE - 510000

Net Pension Liability as of 2017	\$4,885,390
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(38,571)
- Net Difference Between Projected and Actual Investment	(413,073)
- Change of Assumptions	(691,447)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,371
Pension Expense/Income	749,156
Contributions	(646,477)
Total Activity in FY 2018	(1,010,041)
Net Pension Liability as of 2018	\$3,875,349

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$3,276,284 Proportionate Share: 0.0006421

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,947,742	\$2,181,243

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,526	\$149
Net Difference Between Projected and Actual	64,600	0
Change of Assumptions	5,197	350,229
Changes in Proportion and Differences Between	1,304	65,824
Total	\$99,627	\$416,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$342,006
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,884)
Total	\$297,122

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$364,585

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$11,124
2020	(109,794)
2021	(179,274)
2022	(38,631)
2023	0
Thereafter	0
Total	(\$316,575)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,433,627	\$2,181,243	\$1,136,891

PERF Net Pension Liability - Unaudited

MSD MT VERNON - 511000

Net Pension Liability as of 2017	\$2,947,742
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,316)
- Net Difference Between Projected and Actual Investment	(253,891)
- Change of Assumptions	(392,360)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,469)
Pension Expense/Income	297,122
Contributions	(364,585)
Total Activity in FY 2018	(766,499)
Net Pension Liability as of 2018	\$2,181,243

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$1,333,390 Proportionate Share: 0.0002613

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,184,986	\$887,648

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,609	\$61
Net Difference Between Projected and Actual	26,289	0
Change of Assumptions	2,115	142,524
Changes in Proportion and Differences Between	25,593	14,847
Total	\$65,606	\$157,432

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$139,178
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,596)
Total	\$116,582

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$149,340

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$32,362
2020	(38,703)
2021	(69,765)
2022	(15,720)
2023	0
Thereafter	0
Total	(\$91,826)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,397,301	\$887,648	\$462,653

PERF Net Pension Liability - Unaudited

MUNCIE PUBLIC LIBRARY - 512000

Net Pension Liability as of 2017	\$1,184,986
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,036)
- Net Difference Between Projected and Actual Investment	(101,744)
- Change of Assumptions	(159,435)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,635
Pension Expense/Income	116,582
Contributions	(149,340)
Total Activity in FY 2018	(297,338)
Net Pension Liability as of 2018	\$887,648

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$629,297 Proportionate Share: 0.0001233

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$484,524	\$418,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,478	\$29
Net Difference Between Projected and Actual	12,405	0
Change of Assumptions	998	67,253
Changes in Proportion and Differences Between	56,937	41,033
Total	\$75,818	\$108,315

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,674
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,901)
Total	\$60,773

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,852

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,285
2020	(13,271)
2021	(28,092)
2022	(7,419)
2023	0
Thereafter	0
Total	(\$32,497)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$659,346	\$418,856	\$218,313

PERF Net Pension Liability - Unaudited

CITY OF MUNCIE HOUSING AUTHORITY - 513000

Net Pension Liability as of 2017	\$484,524
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,377)
- Net Difference Between Projected and Actual Investment	(39,946)
- Change of Assumptions	(74,034)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,768
Pension Expense/Income	60,773
Contributions	(26,852)
Total Activity in FY 2018	(65,668)
Net Pension Liability as of 2018	\$418,856

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$359,427 Proportionate Share: 0.0000704

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$307,846	\$239,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,128	\$16
Net Difference Between Projected and Actual	7,083	0
Change of Assumptions	570	38,399
Changes in Proportion and Differences Between	4,109	9,691
Total	\$14,890	\$48,106

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,498
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,118)
Total	\$31,380

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,256

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,145)
2020	(9,363)
2021	(16,473)
2022	(4,235)
2023	0
Thereafter	0
Total	(\$33,216)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$376,464	\$239,152	\$124,649

PERF Net Pension Liability - Unaudited

NORTH MADISON COUNTY PUBLIC LIBRARY SYSTEM - 516000

Net Pension Liability as of 2017	\$307,846
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,495)
- Net Difference Between Projected and Actual Investment	(26,179)
- Change of Assumptions	(42,772)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,628
Pension Expense/Income	31,380
Contributions	(40,256)
Total Activity in FY 2018	(68,694)
Net Pension Liability as of 2018	\$239,152

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$510,702 Proportionate Share: 0.0001001

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$488,985	\$340,044

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,447	\$23
Net Difference Between Projected and Actual	10,071	0
Change of Assumptions	810	54,599
Changes in Proportion and Differences Between	0	39,063
Total	\$15,328	\$93,685

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,317
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,124)
Total	\$39,193

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,113

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$12,813)
2020	(24,953)
2021	(34,569)
2022	(6,022)
2023	0
Thereafter	0
Total	(\$78,357)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$535,284	\$340,044	\$177,235

PERF Net Pension Liability - Unaudited

FULTON COUNTY LIBRARY - 518000

Net Pension Liability as of 2017	\$488,985
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,483)
- Net Difference Between Projected and Actual Investment	(42,762)
- Change of Assumptions	(61,640)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,136)
Pension Expense/Income	39,193
Contributions	(54,113)
Total Activity in FY 2018	(148,941)
Net Pension Liability as of 2018	\$340,044

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$963,165 Proportionate Share: 0.0001888

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$819,586	\$641,362

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,388	\$44
Net Difference Between Projected and Actual	18,995	0
Change of Assumptions	1,528	102,980
Changes in Proportion and Differences Between	42,999	705
Total	\$71,910	\$103,729

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$100,562
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,962
Total	\$120,524

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$107,875

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$41,700
2020	(19,178)
2021	(42,982)
2022	(11,359)
2023	0
Thereafter	0
Total	(31,819)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,009,607	\$641,362	\$334,286

PERF Net Pension Liability - Unaudited

WARSAW COMMUNITY PUBLIC LIBRARY - 519000

Net Pension Liability as of 2017	\$819,586
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,585)
- Net Difference Between Projected and Actual Investment	(69,558)
- Change of Assumptions	(114,611)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(119)
Pension Expense/Income	120,524
Contributions	(107,875)
Total Activity in FY 2018	(178,224)
Net Pension Liability as of 2018	\$641,362

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$3,941,948 Proportionate Share: 0.0007725

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,351,511	\$2,624,217

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,320	\$179
Net Difference Between Projected and Actual	77,719	0
Change of Assumptions	6,252	421,355
Changes in Proportion and Differences Between	60,767	71,935
Total	\$179,058	\$493,469

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$411,461
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(170,455)
Total	\$241,006

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$438,789

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,874
2020	(93,718)
2021	(176,091)
2022	(46,476)
2023	0
Thereafter	0
Total	(\$314,411)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,130,940	\$2,624,217	\$1,367,775

PERF Net Pension Liability - Unaudited

SCHOOL TOWN OF MUNSTER - 522000

Net Pension Liability as of 2017	\$3,351,511
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,907)
- Net Difference Between Projected and Actual Investment	(284,398)
- Change of Assumptions	(468,914)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	250,708
Pension Expense/Income	241,006
Contributions	(438,789)
Total Activity in FY 2018	(727,294)
Net Pension Liability as of 2018	\$2,624,217

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$973,413 Proportionate Share: 0.0001908

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$825,386	\$648,156

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,477	\$44
Net Difference Between Projected and Actual	19,196	0
Change of Assumptions	1,544	104,070
Changes in Proportion and Differences Between	17,934	31,111
Total	\$47,151	\$135,225

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,627
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,962)
Total	\$70,665

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,022

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,134)
2020	(23,608)
2021	(42,852)
2022	(11,480)
2023	0
Thereafter	0
Total	(\$88,074)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,020,302	\$648,156	\$337,827

PERF Net Pension Liability - Unaudited

EAST CHICAGO PUBLIC LIBRARY - 525000

Net Pension Liability as of 2017	\$825,386
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,601)
- Net Difference Between Projected and Actual Investment	(69,984)
- Change of Assumptions	(115,778)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,490
Pension Expense/Income	70,665
Contributions	(109,022)
Total Activity in FY 2018	(177,230)
Net Pension Liability as of 2018	\$648,156

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$10,329,682 Proportionate Share: 0.0020244

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$8,684,841	\$6,876,978

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$89,937	\$469
Net Difference Between Projected and Actual	203,669	0
Change of Assumptions	16,385	1,104,194
Changes in Proportion and Differences Between	221,956	240,345
Total	\$531,947	\$1,345,008

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,078,268
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(336,968)
Total	\$741,300

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,149,918

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$19,807)
2020	(229,912)
2021	(441,549)
2022	(121,793)
2023	0
Thereafter	0
Total	(\$813,061)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,825,469	\$6,876,978	\$3,584,367

PERF Net Pension Liability - Unaudited

CITY OF EAST CHICAGO - 528000

Net Pension Liability as of 2017	\$8,684,841
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(68,727)
- Net Difference Between Projected and Actual Investment	(734,692)
- Change of Assumptions	(1,227,251)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	631,425
Pension Expense/Income	741,300
Contributions	(1,149,918)
Total Activity in FY 2018	(1,807,863)
Net Pension Liability as of 2018	\$6,876,978

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

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

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

CITY OF EAST CHICAGO WATERWAY MANAGEMENT DISTRICT - 528001

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$1,019,554 Proportionate Share: 0.0001998

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$877,139	\$678,730

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,876	\$46
Net Difference Between Projected and Actual	20,101	0
Change of Assumptions	1,617	108,979
Changes in Proportion and Differences Between	17,531	79,215
Total	\$48,125	\$188,240

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,421
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(76,494)
Total	\$29,927

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,841

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$37,989)
2020	(36,163)
2021	(53,942)
2022	(12,021)
2023	0
Thereafter	0
Total	(\$140,115)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,068,430	\$678,730	\$353,762

PERF Net Pension Liability - Unaudited

EAST CHICAGO WATER DEPARTMENT - 529000

Net Pension Liability as of 2017	\$877,139
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,147)
- Net Difference Between Projected and Actual Investment	(74,670)
- Change of Assumptions	(121,445)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,767
Pension Expense/Income	29,927
Contributions	(86,841)
Total Activity in FY 2018	(198,409)
Net Pension Liability as of 2018	\$678,730

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$261,948 Proportionate Share: 0.0000513

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$257,877	\$174,268

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,279	\$12
Net Difference Between Projected and Actual	5,161	0
Change of Assumptions	415	27,981
Changes in Proportion and Differences Between	0	35,483
Total	\$7,855	\$63,476

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,324
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,204)
Total	(\$10,880)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,491

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$15,844)
2020	(16,259)
2021	(20,432)
2022	(3,086)
2023	0
Thereafter	0
Total	(\$55,621)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$274,327	\$174,268	\$90,831

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

Net Pension Liability as of 2017	\$257,877
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,430)
- Net Difference Between Projected and Actual Investment	(22,702)
- Change of Assumptions	(31,706)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,600
Pension Expense/Income	(10,880)
Contributions	(22,491)
	(83,609)
Total Activity in FY 2018	(83,609)
Net Pension Liability as of 2018	\$174,268

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$465,384 Proportionate Share: 0.0000912

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$403,770	\$309,811

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,052	\$21
Net Difference Between Projected and Actual	9,175	0
Change of Assumptions	738	49,744
Changes in Proportion and Differences Between	8,836	3,411
Total	\$22,801	\$53,176

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,576
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,494)
Total	\$47,082

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,123

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,181
2020	(11,713)
2021	(22,358)
2022	(5,485)
2023	0
Thereafter	0
Total	(\$30,375)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$487,692	\$309,811	\$161,477

PERF Net Pension Liability - Unaudited

PLYMOUTH PUBLIC LIBRARY - 531000

Net Pension Liability as of 2017	\$403,770
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,324)
- Net Difference Between Projected and Actual Investment	(34,450)
- Change of Assumptions	(55,489)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,345
Pension Expense/Income	47,082
Contributions	(52,123)
Total Activity in FY 2018	(93,959)
Net Pension Liability as of 2018	\$309,811

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$797,210 Proportionate Share: 0.0001562

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$741,509	\$530,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,939	\$36
Net Difference Between Projected and Actual	15,715	0
Change of Assumptions	1,264	85,198
Changes in Proportion and Differences Between	231	32,472
Total	\$24,149	\$117,706

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,198
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,838)
Total	\$61,360

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,287

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,846)
2020	(31,886)
2021	(48,427)
2022	(9,398)
2023	0
Thereafter	0
Total	(\$93,557)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$835,279	\$530,618	\$276,565

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

Net Pension Liability as of 2017	\$741,509
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,604)
- Net Difference Between Projected and Actual Investment	(64,402)
- Change of Assumptions	(95,840)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,118)
Pension Expense/Income	61,360
Contributions	(89,287)
Total Activity in FY 2018	(210,891)
Net Pension Liability as of 2018	\$530,618

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$1,563,089 Proportionate Share: 0.0003063

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,375,940	\$1,040,515

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,608	\$71
Net Difference Between Projected and Actual	30,816	0
Change of Assumptions	2,479	167,069
Changes in Proportion and Differences Between	18,427	7,273
Total	\$65,330	\$174,413

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$163,146
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,809
Total	\$177,955

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$174,964

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$32,027
2020	(43,546)
2021	(79,136)
2022	(18,428)
2023	0
Thereafter	0
Total	(\$109,083)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,637,938	\$1,040,515	\$542,329

PERF Net Pension Liability - Unaudited

ANDERSON PUBLIC LIBRARY - 535000

Net Pension Liability as of 2017	\$1,375,940
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,526)
- Net Difference Between Projected and Actual Investment	(117,849)
- Change of Assumptions	(186,682)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,359)
Pension Expense/Income	177,955
Contributions	(174,964)
Total Activity in FY 2018	(335,425)
Net Pension Liability as of 2018	\$1,040,515

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$1,403,272 Proportionate Share: 0.0002750

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,279,125	\$934,187

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,217	\$64
Net Difference Between Projected and Actual	27,667	0
Change of Assumptions	2,226	149,997
Changes in Proportion and Differences Between	2,357	58,063
Total	\$44,467	\$208,124

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,475
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,852)
Total	\$128,623

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$157,166

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$15,038)
2020	(52,154)
2021	(79,919)
2022	(16,546)
2023	0
Thereafter	0
Total	(\$163,657)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,470,561	\$934,187	\$486,910

PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY - 536000

Net Pension Liability as of 2017	\$1,279,125
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,146)
- Net Difference Between Projected and Actual Investment	(110,537)
- Change of Assumptions	(168,308)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,404)
Pension Expense/Income	128,623
Contributions	(157,166)
Total Activity in FY 2018	(344,938)
Net Pension Liability as of 2018	\$934,187

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$6,381,780 Proportionate Share: 0.0012507

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,135,683	\$4,248,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,564	\$290
Net Difference Between Projected and Actual	125,829	0
Change of Assumptions	10,123	682,185
Changes in Proportion and Differences Between	309,504	95,153
Total	\$501,020	\$777,628

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$666,168
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	169,873
Total	\$836,041

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$703,045

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$115,760
2020	(89,246)
2021	(227,876)
2022	(75,246)
2023	0
Thereafter	0
Total	(\$276,608)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,688,112	\$4,248,684	\$2,214,467

PERF Net Pension Liability - Unaudited

ANDERSON COMMUNITY SCHOOL CORPORATION - 537000

Net Pension Liability as of 2017	\$5,135,683
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(38,272)
- Net Difference Between Projected and Actual Investment	(429,061)
- Change of Assumptions	(754,520)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	201,858
Pension Expense/Income	836,041
Contributions	(703,045)
Total Activity in FY 2018	(886,999)
Net Pension Liability as of 2018	\$4,248,684

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$530,611 Proportionate Share: 0.0001040

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$437,677	\$353,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,620	\$24
Net Difference Between Projected and Actual	10,463	0
Change of Assumptions	842	56,726
Changes in Proportion and Differences Between	18,602	9,956
Total	\$34,527	\$66,706

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,394
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,864
Total	\$60,258

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,560

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,058
2020	(9,899)
2021	(21,082)
2022	(6,256)
2023	0
Thereafter	0
Total	(\$32,179)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$556,140	\$353,293	\$184,141

PERF Net Pension Liability - Unaudited

ANDERSON COMMUNITY SCHOOL CORPORATION-CAFETERIA - 537001

Net Pension Liability as of 2017	\$437,677
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,376)
- Net Difference Between Projected and Actual Investment	(36,826)
- Change of Assumptions	(62,911)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,031
Pension Expense/Income	60,258
Contributions	(58,560)
Total Activity in FY 2018	(84,384)
Net Pension Liability as of 2018	\$353,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 538000
 Submission Unit Name: HOWARD COUNTY

Wages: \$16,937,633 Proportionate Share: 0.0033194

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$15,057,709	\$11,276,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$147,470	\$770
Net Difference Between Projected and Actual	333,955	0
Change of Assumptions	26,866	1,810,543
Changes in Proportion and Differences Between	5,896	223,701
Total	\$514,187	\$2,035,014

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,768,032
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(109,748)
Total	\$1,658,284

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,881,181

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$98,403
2020	(528,628)
2021	(890,895)
2022	(199,707)
2023	0
Thereafter	0
Total	(\$1,520,827)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,750,476	\$11,276,152	\$5,877,271

PERF Net Pension Liability - Unaudited

HOWARD COUNTY - 538000

Net Pension Liability as of 2017	\$15,057,709
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(127,576)
- Net Difference Between Projected and Actual Investment	(1,292,969)
- Change of Assumptions	(2,025,441)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(112,674)
Pension Expense/Income	1,658,284
Contributions	(1,881,181)
Total Activity in FY 2018	(3,781,557)
Net Pension Liability as of 2018	\$11,276,152

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$12,283,392 Proportionate Share: 0.0024073

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$11,064,628	\$8,177,707

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,948	\$558
Net Difference Between Projected and Actual	242,192	0
Change of Assumptions	19,484	1,313,044
Changes in Proportion and Differences Between	114,229	245,302
Total	\$482,853	\$1,558,904

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,282,214
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	56,437
Total	\$1,338,651

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,346,816

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$156,965
2020	(408,639)
2021	(679,547)
2022	(144,830)
2023	0
Thereafter	0
Total	(\$1,076,051)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,873,025	\$8,177,707	\$4,262,323

PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD CO SCHOOL CORP - 539000

Net Pension Liability as of 2017	\$11,064,628
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(95,152)
- Net Difference Between Projected and Actual Investment	(953,296)
- Change of Assumptions	(1,471,212)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(359,096)
Pension Expense/Income	1,338,651
Contributions	(1,346,816)
Total Activity in FY 2018	(2,886,921)
Net Pension Liability as of 2018	\$8,177,707

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$6,097,422 Proportionate Share: 0.0011950

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,153,975	\$4,059,469

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,090	\$277
Net Difference Between Projected and Actual	120,226	0
Change of Assumptions	9,672	651,804
Changes in Proportion and Differences Between	123,228	13,486
Total	\$306,216	\$665,567

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$636,500
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	96,966
Total	\$733,466

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$680,709

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$108,852
2020	(130,569)
2021	(265,740)
2022	(71,894)
2023	0
Thereafter	0
Total	(359,351)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,390,257	\$4,059,469	\$2,115,846

PERF Net Pension Liability - Unaudited

NORTHWEST ALLEN CO SCHOOLS - 540000

Net Pension Liability as of 2017	\$5,153,975
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(41,067)
- Net Difference Between Projected and Actual Investment	(436,640)
- Change of Assumptions	(724,883)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,327
Pension Expense/Income	733,466
Contributions	(680,709)
Total Activity in FY 2018	(1,094,506)
Net Pension Liability as of 2018	\$4,059,469

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$941,274 Proportionate Share: 0.0001845

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$836,093	\$626,755

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,197	\$43
Net Difference Between Projected and Actual	18,562	0
Change of Assumptions	1,493	100,634
Changes in Proportion and Differences Between	242	13,639
Total	\$28,494	\$114,316

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,271
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,127)
Total	\$79,144

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,423

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,445
2020	(29,026)
2021	(49,142)
2022	(11,099)
2023	0
Thereafter	0
Total	(\$85,822)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$986,613	\$626,755	\$326,672

PERF Net Pension Liability - Unaudited

NORTH CIVIL TOWNSHIP - 541000

Net Pension Liability as of 2017	\$836,093
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,075)
- Net Difference Between Projected and Actual Investment	(71,774)
- Change of Assumptions	(112,565)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,355
Pension Expense/Income	79,144
Contributions	(105,423)
Total Activity in FY 2018	(209,338)
Net Pension Liability as of 2018	\$626,755

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$698,698 Proportionate Share: 0.0001369

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$659,416	\$465,055

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,082	\$32
Net Difference Between Projected and Actual	13,773	0
Change of Assumptions	1,108	74,671
Changes in Proportion and Differences Between	202	32,029
Total	\$21,165	\$106,732

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$72,918
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,493)
Total	\$60,425

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,254

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,083)
2020	(29,869)
2021	(44,379)
2022	(8,236)
2023	0
Thereafter	0
Total	(\$85,567)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$732,072	\$465,055	\$242,393

PERF Net Pension Liability - Unaudited

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

Net Pension Liability as of 2017	\$659,416
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,961)
- Net Difference Between Projected and Actual Investment	(57,474)
- Change of Assumptions	(84,150)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,947)
Pension Expense/Income	60,425
Contributions	(78,254)
Total Activity in FY 2018	(194,361)
Net Pension Liability as of 2018	\$465,055

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$738,821 Proportionate Share: 0.0001448

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$639,339	\$491,892

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,433	\$34
Net Difference Between Projected and Actual	14,568	0
Change of Assumptions	1,172	78,980
Changes in Proportion and Differences Between	13,517	594
Total	\$35,690	\$79,608

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,126
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,646
Total	\$95,772

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,748

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$18,160
2020	(18,221)
2021	(35,146)
2022	(8,711)
2023	0
Thereafter	0
Total	(43,918)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$774,317	\$491,892	\$256,380

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

Net Pension Liability as of 2017	\$639,339
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,247)
- Net Difference Between Projected and Actual Investment	(54,510)
- Change of Assumptions	(88,073)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,641)
Pension Expense/Income	95,772
Contributions	(82,748)
	(147,447)
Total Activity in FY 2018	(147,447)
Net Pension Liability as of 2018	\$491,892

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

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

Wages: \$141,137 Proportionate Share: 0.0000277

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$124,923	\$94,098

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,231	\$6
Net Difference Between Projected and Actual	2,787	0
Change of Assumptions	224	15,109
Changes in Proportion and Differences Between	1,760	1,023
Total	\$6,002	\$16,138

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,754
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(546)
Total	\$14,208

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,807

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,825
2020	(4,037)
2021	(7,259)
2022	(1,665)
2023	0
Thereafter	0
Total	(\$10,136)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$148,126	\$94,098	\$49,045

PERF Net Pension Liability - Unaudited

RUSHVILLE PUBLIC LIBRARY - 550000

Net Pension Liability as of 2017	\$124,923
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,050)
- Net Difference Between Projected and Actual Investment	(10,711)
- Change of Assumptions	(16,891)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(574)
Pension Expense/Income	14,208
Contributions	(15,807)
Total Activity in FY 2018	(30,825)
Net Pension Liability as of 2018	\$94,098

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 558000
 Submission Unit Name: SCHOOL CITY OF WHITING

Wages: \$989,483 Proportionate Share: 0.0001939

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$888,293	\$658,687

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,614	\$45
Net Difference Between Projected and Actual	19,508	0
Change of Assumptions	1,569	105,761
Changes in Proportion and Differences Between	3,084	42,357
Total	\$32,775	\$148,163

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,732)
Total	\$91,546

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,822

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$15,398)
2020	(34,737)
2021	(53,587)
2022	(11,666)
2023	0
Thereafter	0
Total	(\$115,388)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,036,879	\$658,687	\$343,316

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF WHITING - 558000

Net Pension Liability as of 2017	\$888,293
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,612)
- Net Difference Between Projected and Actual Investment	(76,468)
- Change of Assumptions	(118,454)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,796)
Pension Expense/Income	91,546
Contributions	(110,822)
Total Activity in FY 2018	(229,606)
Net Pension Liability as of 2018	\$658,687

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 559000
 Submission Unit Name: WHITING PUBLIC LIBRARY

Wages: \$414,578 Proportionate Share: 0.0000812

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$356,477	\$275,840

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,607	\$19
Net Difference Between Projected and Actual	8,169	0
Change of Assumptions	657	44,290
Changes in Proportion and Differences Between	4,060	1,080
Total	\$16,493	\$45,389

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,250
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,779
Total	\$45,029

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,433

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,488
2020	(10,212)
2021	(19,286)
2022	(4,886)
2023	0
Thereafter	0
Total	(\$28,896)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$434,217	\$275,840	\$143,771

PERF Net Pension Liability - Unaudited

WHITING PUBLIC LIBRARY - 559000

Net Pension Liability as of 2017	\$356,477
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,905)
- Net Difference Between Projected and Actual Investment	(30,346)
- Change of Assumptions	(49,357)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,375
Pension Expense/Income	45,029
Contributions	(46,433)
Total Activity in FY 2018	(80,637)
Net Pension Liability as of 2018	\$275,840

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 562000
 Submission Unit Name: MAUMEE CIVIL TOWNSHIP

Wages: \$19,333 Proportionate Share: 0.0000038

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$12,938	\$12,909

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169	\$1
Net Difference Between Projected and Actual	382	0
Change of Assumptions	31	2,073
Changes in Proportion and Differences Between	5,008	5,785
Total	\$5,590	\$7,859

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,024
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,207
Total	\$3,231

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$5,249)

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,196
2020	(1,336)
2021	(1,901)
2022	(228)
2023	0
Thereafter	0
Total	(\$2,269)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$20,320	\$12,909	\$6,728

PERF Net Pension Liability - Unaudited

MAUMEE CIVIL TOWNSHIP - 562000

Net Pension Liability as of 2017	\$12,938
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(68)
- Net Difference Between Projected and Actual Investment	(1,016)
- Change of Assumptions	(2,250)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,175)
Pension Expense/Income	3,231
Contributions	5,249
Total Activity in FY 2018	(29)
Net Pension Liability as of 2018	\$12,909

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 564000
 Submission Unit Name: ABOITE TOWNSHIP-ALLEN COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	466
Total	\$0	\$466

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,846)
Total	(\$4,846)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$466)
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	(\$466)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,846
Pension Expense/Income	(4,846)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 566000
 Submission Unit Name: ROSSVILLE CONS SCHOOL DISTRICT

Wages: \$584,634 Proportionate Share: 0.0001146

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$519,770	\$389,301

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,091	\$27
Net Difference Between Projected and Actual	11,530	0
Change of Assumptions	928	62,508
Changes in Proportion and Differences Between	147	12,508
Total	\$17,696	\$75,043

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,040
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,136)
Total	\$43,904

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,477

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,430)
2020	(18,408)
2021	(30,614)
2022	(6,895)
2023	0
Thereafter	0
Total	(\$57,347)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$612,823	\$389,301	\$202,909

PERF Net Pension Liability - Unaudited

ROSSVILLE CONS SCHOOL DISTRICT - 566000

Net Pension Liability as of 2017	\$519,770
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,404)
- Net Difference Between Projected and Actual Investment	(44,629)
- Change of Assumptions	(69,925)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,062
Pension Expense/Income	43,904
Contributions	(65,477)
Total Activity in FY 2018	(130,469)
Net Pension Liability as of 2018	\$389,301

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 567000
 Submission Unit Name: MANCHESTER COMMUNITY SCHOOLS

Wages: \$1,913,649 Proportionate Share: 0.0003750

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,688,694	\$1,273,892

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,660	\$87
Net Difference Between Projected and Actual	37,728	0
Change of Assumptions	3,035	204,541
Changes in Proportion and Differences Between	793	31,053
Total	\$58,216	\$235,681

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$199,738
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,302)
Total	\$167,436

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$214,321

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$685
2020	(57,887)
2021	(97,701)
2022	(22,562)
2023	0
Thereafter	0
Total	(\$177,465)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,005,311	\$1,273,892	\$663,968

PERF Net Pension Liability - Unaudited

MANCHESTER COMMUNITY SCHOOLS - 567000

Net Pension Liability as of 2017	\$1,688,694
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,186)
- Net Difference Between Projected and Actual Investment	(144,729)
- Change of Assumptions	(228,619)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,617
Pension Expense/Income	167,436
Contributions	(214,321)
Total Activity in FY 2018	(414,802)
Net Pension Liability as of 2018	\$1,273,892

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 569000
 Submission Unit Name: HANCOCK CO PUBLIC LIBRARY

Wages: \$1,774,884 Proportionate Share: 0.0003478

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,509,340	\$1,181,492

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,452	\$81
Net Difference Between Projected and Actual	34,991	0
Change of Assumptions	2,815	189,705
Changes in Proportion and Differences Between	39,775	34,310
Total	\$93,033	\$224,096

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$185,251
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,204
Total	\$201,455

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,149

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$24,382
2020	(47,727)
2021	(86,793)
2022	(20,925)
2023	0
Thereafter	0
Total	(\$131,063)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,859,859	\$1,181,492	\$615,809

PERF Net Pension Liability - Unaudited

HANCOCK CO PUBLIC LIBRARY - 569000

Net Pension Liability as of 2017	\$1,509,340
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,122)
- Net Difference Between Projected and Actual Investment	(128,087)
- Change of Assumptions	(211,124)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,821)
Pension Expense/Income	201,455
Contributions	(166,149)
Total Activity in FY 2018	(327,848)
Net Pension Liability as of 2018	\$1,181,492

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 570000
 Submission Unit Name: GREENWOOD LIBRARY

Wages: \$506,398 Proportionate Share: 0.0000992

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$449,277	\$336,987

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,407	\$23
Net Difference Between Projected and Actual	9,980	0
Change of Assumptions	803	54,108
Changes in Proportion and Differences Between	4,086	4,700
Total	\$19,276	\$58,831

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,837
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,230
Total	\$64,067

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,717

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,946
2020	(15,174)
2021	(26,358)
2022	(5,969)
2023	0
Thereafter	0
Total	(\$39,555)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$530,472	\$336,987	\$175,642

PERF Net Pension Liability - Unaudited

GREENWOOD LIBRARY - 570000

Net Pension Liability as of 2017	\$449,277
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,799)
- Net Difference Between Projected and Actual Investment	(38,563)
- Change of Assumptions	(60,519)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,759)
Pension Expense/Income	64,067
Contributions	(56,717)
Total Activity in FY 2018	(112,290)
Net Pension Liability as of 2018	\$336,987

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 571000
 Submission Unit Name: GREENCASTLE CONSOLIDATED SCHOOLS

Wages: \$2,376,031 Proportionate Share: 0.0004657

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,970,218	\$1,582,004

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,690	\$108
Net Difference Between Projected and Actual	46,853	0
Change of Assumptions	3,769	254,013
Changes in Proportion and Differences Between	72,597	6,517
Total	\$143,909	\$260,638

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$248,049
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	43,228
Total	\$291,277

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$266,104

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$49,311
2020	(42,435)
2021	(95,588)
2022	(28,017)
2023	0
Thereafter	0
Total	(\$116,729)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,490,329	\$1,582,004	\$824,560

PERF Net Pension Liability - Unaudited
GREENCASTLE CONSOLIDATED SCHOOLS - 571000

Net Pension Liability as of 2017	\$1,970,218
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,306)
- Net Difference Between Projected and Actual Investment	(166,021)
- Change of Assumptions	(281,877)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,817
Pension Expense/Income	291,277
Contributions	(266,104)
	(388,214)
Total Activity in FY 2018	(388,214)
Net Pension Liability as of 2018	\$1,582,004

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 572000
 Submission Unit Name: BARTHOLOMEW COUNTY LIBRARY

Wages: \$1,370,361 Proportionate Share: 0.0002686

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,224,248	\$912,446

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,933	\$62
Net Difference Between Projected and Actual	27,023	0
Change of Assumptions	2,174	146,506
Changes in Proportion and Differences Between	356	32,549
Total	\$41,486	\$179,117

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$143,066
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,897)
Total	\$107,169

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,481

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,017)
2020	(44,486)
2021	(72,970)
2022	(16,158)
2023	0
Thereafter	0
Total	(\$137,631)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,436,337	\$912,446	\$475,578

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY LIBRARY - 572000

Net Pension Liability as of 2017	\$1,224,248
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,429)
- Net Difference Between Projected and Actual Investment	(105,251)
- Change of Assumptions	(163,988)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,178
Pension Expense/Income	107,169
Contributions	(153,481)
Total Activity in FY 2018	(311,802)
Net Pension Liability as of 2018	\$912,446

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 575000
 Submission Unit Name: BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

Wages: \$14,718,829 Proportionate Share: 0.0028846

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$12,364,722	\$9,799,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128,153	\$669
Net Difference Between Projected and Actual	290,211	0
Change of Assumptions	23,347	1,573,384
Changes in Proportion and Differences Between	604,460	11,392
Total	\$1,046,171	\$1,585,445

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,536,442
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	375,793
Total	\$1,912,235

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,648,396

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$530,211
2020	(271,220)
2021	(624,718)
2022	(173,547)
2023	0
Thereafter	0
Total	(539,274)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,425,385	\$9,799,117	\$5,107,422

PERF Net Pension Liability - Unaudited

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION - 575000

Net Pension Liability as of 2017	\$12,364,722
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(97,740)
- Net Difference Between Projected and Actual Investment	(1,045,747)
- Change of Assumptions	(1,748,563)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,606
Pension Expense/Income	1,912,235
Contributions	(1,648,396)
Total Activity in FY 2018	(2,565,605)
Net Pension Liability as of 2018	\$9,799,117

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 577000
 Submission Unit Name: EAST CHICAGO SCHOOL CITY

Wages: \$4,863,452 Proportionate Share: 0.0009531

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,071,436	\$3,237,724

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,343	\$221
Net Difference Between Projected and Actual	95,889	0
Change of Assumptions	7,714	519,862
Changes in Proportion and Differences Between	1,334	631,863
Total	\$147,280	\$1,151,946

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$507,655
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(459,662)
Total	\$47,993

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$544,708

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$219,921)
2020	(320,882)
2021	(406,521)
2022	(57,342)
2023	0
Thereafter	0
Total	(\$1,004,666)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,096,698	\$3,237,724	\$1,687,542

PERF Net Pension Liability - Unaudited

EAST CHICAGO SCHOOL CITY - 577000

Net Pension Liability as of 2017	\$5,071,436
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(50,254)
- Net Difference Between Projected and Actual Investment	(452,059)
- Change of Assumptions	(593,574)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(241,110)
Pension Expense/Income	47,993
Contributions	(544,708)
Total Activity in FY 2018	(1,833,712)
Net Pension Liability as of 2018	\$3,237,724

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 578000
 Submission Unit Name: TOWN OF EDINBURGH

Wages: \$2,606,669 Proportionate Share: 0.0005109

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,295,910	\$1,735,550

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,698	\$118
Net Difference Between Projected and Actual	51,400	0
Change of Assumptions	4,135	278,667
Changes in Proportion and Differences Between	8,149	59,741
Total	\$86,382	\$338,526

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$272,124
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,019)
Total	\$257,105

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$291,946

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$9,563)
2020	(79,694)
2021	(132,151)
2022	(30,736)
2023	0
Thereafter	0
Total	(\$252,144)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,732,035	\$1,735,550	\$904,591

PERF Net Pension Liability - Unaudited

TOWN OF EDINBURGH - 578000

Net Pension Liability as of 2017	\$2,295,910
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,240)
- Net Difference Between Projected and Actual Investment	(196,664)
- Change of Assumptions	(311,395)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,780
Pension Expense/Income	257,105
Contributions	(291,946)
Total Activity in FY 2018	(560,360)
Net Pension Liability as of 2018	\$1,735,550

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 580000
 Submission Unit Name: LAKE COUNTY LIBRARY

Wages: \$3,781,705 Proportionate Share: 0.0007411

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,241,311	\$2,517,550

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,925	\$172
Net Difference Between Projected and Actual	74,560	0
Change of Assumptions	5,998	404,228
Changes in Proportion and Differences Between	56,688	17,870
Total	\$170,171	\$422,270

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$394,736
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,533)
Total	\$375,203

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$413,269

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$60,173
2020	(91,647)
2021	(176,037)
2022	(44,588)
2023	0
Thereafter	0
Total	(\$252,099)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,963,029	\$2,517,550	\$1,312,179

PERF Net Pension Liability - Unaudited

LAKE COUNTY LIBRARY - 580000

Net Pension Liability as of 2017	\$3,241,311
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,287)
- Net Difference Between Projected and Actual Investment	(275,651)
- Change of Assumptions	(450,272)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,515
Pension Expense/Income	375,203
Contributions	(413,269)
Total Activity in FY 2018	(723,761)
Net Pension Liability as of 2018	\$2,517,550

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 582000
 Submission Unit Name: LAKE COUNTY

Wages: \$63,219,526 Proportionate Share: 0.0123897

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$54,880,554	\$42,088,372

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$550,434	\$2,873
Net Difference Between Projected and Actual	1,246,492	0
Change of Assumptions	100,277	6,757,872
Changes in Proportion and Differences Between	365,360	196,463
Total	\$2,262,563	\$6,957,208

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,599,199
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	534,757
Total	\$7,133,956

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,921,021

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$825,330
2020	(1,693,934)
2021	(3,080,642)
2022	(745,399)
2023	0
Thereafter	0
Total	(1,694,645)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$66,253,862	\$42,088,372	\$21,936,985

PERF Net Pension Liability - Unaudited

LAKE COUNTY - 582000

Net Pension Liability as of 2017	\$54,880,554
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(452,089)
- Net Difference Between Projected and Actual Investment	(4,683,127)
- Change of Assumptions	(7,538,747)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(331,154)
Pension Expense/Income	7,133,956
Contributions	(6,921,021)
Total Activity in FY 2018	(12,792,182)
Net Pension Liability as of 2018	\$42,088,372

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 583000
 Submission Unit Name: GARY COMMUNITY SCHOOL CORPORATION

Wages: \$7,951,456 Proportionate Share: 0.0015583

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,675,807	\$5,293,616

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,230	\$361
Net Difference Between Projected and Actual	156,776	0
Change of Assumptions	12,612	849,963
Changes in Proportion and Differences Between	184,998	873,228
Total	\$423,616	\$1,723,552

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$830,007
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,585,563)
Total	(\$755,556)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$675,273

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$552,184)
2020	(266,359)
2021	(387,642)
2022	(93,751)
2023	0
Thereafter	0
Total	(\$1,299,936)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,333,002	\$5,293,616	\$2,759,099

PERF Net Pension Liability - Unaudited
GARY COMMUNITY SCHOOL CORPORATION - 583000

Net Pension Liability as of 2017	\$6,675,807
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(52,731)
- Net Difference Between Projected and Actual Investment	(564,518)
- Change of Assumptions	(944,537)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,610,424
Pension Expense/Income	(755,556)
Contributions	(675,273)
Total Activity in FY 2018	(1,382,191)
Net Pension Liability as of 2018	\$5,293,616

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 584000
 Submission Unit Name: CALUMET TWP-LAKE COUNTY

Wages: \$463,713 Proportionate Share: 0.0000909

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$595,170	\$308,791

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,038	\$21
Net Difference Between Projected and Actual	9,145	0
Change of Assumptions	736	49,581
Changes in Proportion and Differences Between	117	180,908
Total	\$14,036	\$230,510

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,417
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(189,967)
Total	(\$141,550)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,937

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$90,815)
2020	(58,786)
2021	(61,403)
2022	(5,470)
2023	0
Thereafter	0
Total	(\$216,474)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$486,087	\$308,791	\$160,946

PERF Net Pension Liability - Unaudited

CALUMET TWP-LAKE COUNTY - 584000

Net Pension Liability as of 2017	\$595,170
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,824)
- Net Difference Between Projected and Actual Investment	(55,160)
- Change of Assumptions	(58,401)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,493
Pension Expense/Income	(141,550)
Contributions	(51,937)
Total Activity in FY 2018	(286,379)
Net Pension Liability as of 2018	\$308,791

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 584001
 Submission Unit Name: CALUMET TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$772,847 Proportionate Share: 0.0001515

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$567,508	\$514,652

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,731	\$35
Net Difference Between Projected and Actual	15,242	0
Change of Assumptions	1,226	82,635
Changes in Proportion and Differences Between	69,326	21,221
Total	\$92,525	\$103,891

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,694
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,296)
Total	\$43,398

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,759

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$13,785
2020	822
2021	(16,858)
2022	(9,115)
2023	0
Thereafter	0
Total	(\$11,366)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$810,146	\$514,652	\$268,243

PERF Net Pension Liability - Unaudited

CALUMET TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 584001

Net Pension Liability as of 2017	\$567,508
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,642)
- Net Difference Between Projected and Actual Investment	(46,075)
- Change of Assumptions	(90,521)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	127,743
Pension Expense/Income	43,398
Contributions	(83,759)
Total Activity in FY 2018	(52,856)
Net Pension Liability as of 2018	\$514,652

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 585000
 Submission Unit Name: TOWN OF LONG BEACH

Wages: \$723,277 Proportionate Share: 0.0001417

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$646,478	\$481,361

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,295	\$33
Net Difference Between Projected and Actual	14,256	0
Change of Assumptions	1,147	77,289
Changes in Proportion and Differences Between	9,661	9,888
Total	\$31,359	\$87,210

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,475
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,732
Total	\$83,207

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,007

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$13,459
2020	(22,172)
2021	(38,613)
2022	(8,525)
2023	0
Thereafter	0
Total	(55,851)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$757,740	\$481,361	\$250,892

PERF Net Pension Liability - Unaudited

TOWN OF LONG BEACH - 585000

Net Pension Liability as of 2017	\$646,478
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,513)
- Net Difference Between Projected and Actual Investment	(55,593)
- Change of Assumptions	(86,522)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,689)
Pension Expense/Income	83,207
Contributions	(81,007)
Total Activity in FY 2018	(165,117)
Net Pension Liability as of 2018	\$481,361

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 586001
 Submission Unit Name: HOBART TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$246,461 Proportionate Share: 0.0000483

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$224,862	\$164,077

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,146	\$11
Net Difference Between Projected and Actual	4,859	0
Change of Assumptions	391	26,345
Changes in Proportion and Differences Between	441	7,565
Total	\$7,837	\$33,921

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,726
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,704)
Total	\$24,022

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,604

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$184)
2020	(8,918)
2021	(14,076)
2022	(2,906)
2023	0
Thereafter	0
Total	(\$26,084)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$258,284	\$164,077	\$85,519

PERF Net Pension Liability - Unaudited

HOBART TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 586001

Net Pension Liability as of 2017	\$224,862
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,960)
- Net Difference Between Projected and Actual Investment	(19,436)
- Change of Assumptions	(29,564)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,243)
Pension Expense/Income	24,022
Contributions	(27,604)
Total Activity in FY 2018	(60,785)
Net Pension Liability as of 2018	\$164,077

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 587000
 Submission Unit Name: ROYAL CENTER TWP LIBRARY

Wages: \$29,967 Proportionate Share: 0.0000059

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$26,769	\$20,043

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$262	\$1
Net Difference Between Projected and Actual	594	0
Change of Assumptions	48	3,218
Changes in Proportion and Differences Between	6	685
Total	\$910	\$3,904

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,143
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(829)
Total	\$2,314

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,356

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$95)
2020	(964)
2021	(1,581)
2022	(354)
2023	0
Thereafter	0
Total	(\$2,994)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$31,550	\$20,043	\$10,446

PERF Net Pension Liability - Unaudited

ROYAL CENTER TWP LIBRARY - 587000

Net Pension Liability as of 2017	\$26,769
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(226)
- Net Difference Between Projected and Actual Investment	(2,298)
- Change of Assumptions	(3,600)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	440
Pension Expense/Income	2,314
Contributions	(3,356)
Total Activity in FY 2018	(6,726)
Net Pension Liability as of 2018	\$20,043

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 588000
 Submission Unit Name: LAKE RIDGE SCHOOLS

Wages: \$1,778,408 Proportionate Share: 0.0003485

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,564,663	\$1,183,870

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,483	\$81
Net Difference Between Projected and Actual	35,062	0
Change of Assumptions	2,821	190,087
Changes in Proportion and Differences Between	17,191	9,794
Total	\$70,557	\$199,962

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$185,624
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,477)
Total	\$148,147

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$195,771

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$32,947
2020	(50,736)
2021	(90,650)
2022	(20,966)
2023	0
Thereafter	0
Total	(\$129,405)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,863,602	\$1,183,870	\$617,048

PERF Net Pension Liability - Unaudited

LAKE RIDGE SCHOOLS - 588000

Net Pension Liability as of 2017	\$1,564,663
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,099)
- Net Difference Between Projected and Actual Investment	(133,993)
- Change of Assumptions	(212,388)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,311
Pension Expense/Income	148,147
Contributions	(195,771)
Total Activity in FY 2018	(380,793)
Net Pension Liability as of 2018	\$1,183,870

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 592000
 Submission Unit Name: TWIN LAKES SCHOOL CORP

Wages: \$2,189,203 Proportionate Share: 0.0004290

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,063,910	\$1,457,332

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,059	\$99
Net Difference Between Projected and Actual	43,160	0
Change of Assumptions	3,472	233,995
Changes in Proportion and Differences Between	78	106,374
Total	\$65,769	\$340,468

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$228,501
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,352)
Total	\$180,149

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$239,679

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$14,148)
2020	(94,866)
2021	(139,874)
2022	(25,811)
2023	0
Thereafter	0
Total	(\$274,699)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,294,075	\$1,457,332	\$759,580

PERF Net Pension Liability - Unaudited

TWIN LAKES SCHOOL CORP - 592000

Net Pension Liability as of 2017	\$2,063,910
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,634)
- Net Difference Between Projected and Actual Investment	(179,837)
- Change of Assumptions	(263,661)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(84,916)
Pension Expense/Income	180,149
Contributions	(239,679)
Total Activity in FY 2018	(606,578)
Net Pension Liability as of 2018	\$1,457,332

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 600000
 Submission Unit Name: PERU COMMUNITY SCHOOL CORP

Wages: \$1,610,945 Proportionate Share: 0.0003157

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,484,802	\$1,072,447

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,026	\$73
Net Difference Between Projected and Actual	31,762	0
Change of Assumptions	2,555	172,196
Changes in Proportion and Differences Between	969	79,904
Total	\$49,312	\$252,173

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$168,153
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,355)
Total	\$129,798

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$180,426

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$25,076)
2020	(63,722)
2021	(95,070)
2022	(18,993)
2023	0
Thereafter	0
Total	(\$202,861)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,688,204	\$1,072,447	\$558,973

PERF Net Pension Liability - Unaudited

PERU COMMUNITY SCHOOL CORP - 600000

Net Pension Liability as of 2017	\$1,484,802
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,093)
- Net Difference Between Projected and Actual Investment	(128,665)
- Change of Assumptions	(193,481)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,488)
Pension Expense/Income	129,798
Contributions	(180,426)
Total Activity in FY 2018	(412,355)
Net Pension Liability as of 2018	\$1,072,447

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 601000
 Submission Unit Name: PORTAGE TOWNSHIP SCHOOLS

Wages: \$10,618,518 Proportionate Share: 0.0020810

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$8,531,363	\$7,069,251

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,452	\$483
Net Difference Between Projected and Actual	209,363	0
Change of Assumptions	16,843	1,135,066
Changes in Proportion and Differences Between	506,289	215,932
Total	\$824,947	\$1,351,481

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,108,415
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	52,860
Total	\$1,161,275

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,177,282

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$121,706
2020	(148,446)
2021	(374,595)
2022	(125,199)
2023	0
Thereafter	0
Total	(\$526,534)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,128,138	\$7,069,251	\$3,684,582

PERF Net Pension Liability - Unaudited

PORTAGE TOWNSHIP SCHOOLS - 601000

Net Pension Liability as of 2017	\$8,531,363
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(63,430)
- Net Difference Between Projected and Actual Investment	(712,416)
- Change of Assumptions	(1,255,201)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	584,942
Pension Expense/Income	1,161,275
Contributions	(1,177,282)
Total Activity in FY 2018	(1,462,112)
Net Pension Liability as of 2018	\$7,069,251

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 602000
 Submission Unit Name: CITY OF HAMMOND

Wages: \$12,231,989 Proportionate Share: 0.0023972

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$10,864,751	\$8,143,397

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,500	\$556
Net Difference Between Projected and Actual	241,175	0
Change of Assumptions	19,402	1,307,535
Changes in Proportion and Differences Between	62,097	148,608
Total	\$429,174	\$1,456,699

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,276,835
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	73,920
Total	\$1,350,755

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,335,468

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$141,701
2020	(378,106)
2021	(646,899)
2022	(144,221)
2023	0
Thereafter	0
Total	(\$1,027,525)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,819,016	\$8,143,397	\$4,244,440

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND - 602000

Net Pension Liability as of 2017	\$10,864,751
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(91,957)
- Net Difference Between Projected and Actual Investment	(932,717)
- Change of Assumptions	(1,462,576)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(249,391)
Pension Expense/Income	1,350,755
Contributions	(1,335,468)
Total Activity in FY 2018	(2,721,354)
Net Pension Liability as of 2018	\$8,143,397

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 602001
 Submission Unit Name: CITY OF HAMMOND-CITY OF HAMMOND WATER WORKS

Wages: \$3,476,976 Proportionate Share: 0.0006814

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,116,388	\$2,314,747

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,272	\$158
Net Difference Between Projected and Actual	68,554	0
Change of Assumptions	5,515	371,665
Changes in Proportion and Differences Between	948	60,926
Total	\$105,289	\$432,749

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$362,938
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,440)
Total	\$327,498

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$389,421

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$13,807
2020	(113,012)
2021	(187,261)
2022	(40,994)
2023	0
Thereafter	0
Total	(327,460)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,643,783	\$2,314,747	\$1,206,475

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND-CITY OF HAMMOND WATER WORKS - 602001

Net Pension Liability as of 2017	\$3,116,388
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,651)
- Net Difference Between Projected and Actual Investment	(268,159)
- Change of Assumptions	(416,186)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,722)
Pension Expense/Income	327,498
Contributions	(389,421)
Total Activity in FY 2018	(801,641)
Net Pension Liability as of 2018	\$2,314,747

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 602002
 Submission Unit Name: CITY OF HAMMOND-HAMMOND SANITARY DISTRICT

Wages: \$4,890,446 Proportionate Share: 0.0009584

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,347,774	\$3,255,728

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,579	\$222
Net Difference Between Projected and Actual	96,422	0
Change of Assumptions	7,757	522,752
Changes in Proportion and Differences Between	20,591	50,077
Total	\$167,349	\$573,051

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$510,478
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(122,033)
Total	\$388,445

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$547,729

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$57,448
2020	(149,305)
2021	(256,186)
2022	(57,659)
2023	0
Thereafter	0
Total	(\$405,702)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,125,039	\$3,255,728	\$1,696,926

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND-HAMMOND SANITARY DISTRICT - 602002

Net Pension Liability as of 2017	\$4,347,774
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(36,838)
- Net Difference Between Projected and Actual Investment	(373,338)
- Change of Assumptions	(584,802)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,216
Pension Expense/Income	388,445
Contributions	(547,729)
Total Activity in FY 2018	(1,092,046)
Net Pension Liability as of 2018	\$3,255,728

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 602003
 Submission Unit Name: HAMMOND PORT AUTHORITY

Wages: \$1,254,640 Proportionate Share: 0.0002459

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,143,047	\$835,333

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,925	\$57
Net Difference Between Projected and Actual	24,739	0
Change of Assumptions	1,990	134,124
Changes in Proportion and Differences Between	29,314	30,414
Total	\$66,968	\$164,595

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$130,975
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53,009
Total	\$183,984

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,519

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$30,873
2020	(42,388)
2021	(71,318)
2022	(14,794)
2023	0
Thereafter	0
Total	(\$97,627)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,314,949	\$835,333	\$435,386

PERF Net Pension Liability - Unaudited

HAMMOND PORT AUTHORITY - 602003

Net Pension Liability as of 2017	\$1,143,047
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,953)
- Net Difference Between Projected and Actual Investment	(98,763)
- Change of Assumptions	(150,487)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(91,976)
Pension Expense/Income	183,984
Contributions	(140,519)
Total Activity in FY 2018	(307,714)
Net Pension Liability as of 2018	\$835,333

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 604000
 Submission Unit Name: CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$1,652,388 Proportionate Share: 0.0003238

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,493,279	\$1,099,963

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,385	\$75
Net Difference Between Projected and Actual	32,577	0
Change of Assumptions	2,621	176,614
Changes in Proportion and Differences Between	32,518	35,195
Total	\$82,101	\$211,884

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$172,468
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,778)
Total	\$134,690

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$185,061

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$34,413
2020	(53,219)
2021	(91,497)
2022	(19,480)
2023	0
Thereafter	0
Total	(\$129,783)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,731,519	\$1,099,963	\$573,315

PERF Net Pension Liability - Unaudited

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION - 604000

Net Pension Liability as of 2017	\$1,493,279
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,890)
- Net Difference Between Projected and Actual Investment	(128,765)
- Change of Assumptions	(197,969)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,321)
Pension Expense/Income	134,690
Contributions	(185,061)
Total Activity in FY 2018	(393,316)
Net Pension Liability as of 2018	\$1,099,963

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 606000
 Submission Unit Name: CLARKSVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$2,183,011 Proportionate Share: 0.0004278

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,036,695	\$1,453,256

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,006	\$99
Net Difference Between Projected and Actual	43,040	0
Change of Assumptions	3,462	233,340
Changes in Proportion and Differences Between	39,027	87,864
Total	\$104,535	\$321,303

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$227,862
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,519
Total	\$268,381

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$240,430

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$30,128
2020	(86,364)
2021	(134,795)
2022	(25,737)
2023	0
Thereafter	0
Total	(216,768)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,287,658	\$1,453,256	\$757,455

PERF Net Pension Liability - Unaudited
CLARKSVILLE COMMUNITY SCHOOL CORPORATION - 606000

Net Pension Liability as of 2017	\$2,036,695
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,191)
- Net Difference Between Projected and Actual Investment	(177,016)
- Change of Assumptions	(262,579)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(153,604)
Pension Expense/Income	268,381
Contributions	(240,430)
	(583,439)
Total Activity in FY 2018	(583,439)
Net Pension Liability as of 2018	\$1,453,256

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 607000
 Submission Unit Name: AKRON PUBLIC LIBRARY

Wages: \$44,821 Proportionate Share: 0.000088

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$39,262	\$29,894

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$391	\$2
Net Difference Between Projected and Actual	885	0
Change of Assumptions	71	4,800
Changes in Proportion and Differences Between	287	32
Total	\$1,634	\$4,834

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,687
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	334
Total	\$5,021

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,020

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$766
2020	(1,216)
2021	(2,221)
2022	(529)
2023	0
Thereafter	0
Total	(3,200)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$47,058	\$29,894	\$15,581

PERF Net Pension Liability - Unaudited

AKRON PUBLIC LIBRARY - 607000

Net Pension Liability as of 2017	\$39,262
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(327)
- Net Difference Between Projected and Actual Investment	(3,357)
- Change of Assumptions	(5,359)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(326)
Pension Expense/Income	5,021
Contributions	(5,020)
Total Activity in FY 2018	(9,368)
Net Pension Liability as of 2018	\$29,894

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 608000
 Submission Unit Name: WABASH COUNTY

Wages: \$4,819,409 Proportionate Share: 0.0009445

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,250,512	\$3,208,509

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,961	\$219
Net Difference Between Projected and Actual	95,023	0
Change of Assumptions	7,644	515,171
Changes in Proportion and Differences Between	26,803	27,442
Total	\$171,431	\$542,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$503,075
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	62,117
Total	\$565,192

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$539,775

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$70,244
2020	(139,289)
2021	(245,531)
2022	(56,825)
2023	0
Thereafter	0
Total	(\$371,401)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,050,709	\$3,208,509	\$1,672,315

PERF Net Pension Liability - Unaudited

WABASH COUNTY - 608000

Net Pension Liability as of 2017	\$4,250,512
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,681)
- Net Difference Between Projected and Actual Investment	(364,227)
- Change of Assumptions	(575,772)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(91,740)
Pension Expense/Income	565,192
Contributions	(539,775)
Total Activity in FY 2018	(1,042,003)
Net Pension Liability as of 2018	\$3,208,509

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 609000
 Submission Unit Name: HOBART SCHOOL CITY

Wages: \$4,606,475 Proportionate Share: 0.0009028

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,989,512	\$3,066,852

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,108	\$209
Net Difference Between Projected and Actual	90,828	0
Change of Assumptions	7,307	492,426
Changes in Proportion and Differences Between	30,419	9,021
Total	\$168,662	\$501,656

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$480,864
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,920
Total	\$496,784

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$510,251

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$62,384
2020	(119,912)
2021	(221,151)
2022	(54,315)
2023	0
Thereafter	0
Total	(\$332,994)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,827,719	\$3,066,852	\$1,598,482

PERF Net Pension Liability - Unaudited

HOBART SCHOOL CITY - 609000

Net Pension Liability as of 2017	\$3,989,512
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,770)
- Net Difference Between Projected and Actual Investment	(340,223)
- Change of Assumptions	(549,174)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,974
Pension Expense/Income	496,784
Contributions	(510,251)
Total Activity in FY 2018	(922,660)
Net Pension Liability as of 2018	\$3,066,852

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 611000
 Submission Unit Name: MARION COMMUNITY SCHOOLS

Wages: \$5,812,826 Proportionate Share: 0.0011392

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,421,668	\$3,869,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,611	\$264
Net Difference Between Projected and Actual	114,612	0
Change of Assumptions	9,220	621,368
Changes in Proportion and Differences Between	1,555	238,806
Total	\$175,998	\$860,438

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$606,779
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(162,153)
Total	\$444,626

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$651,014

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$24,378)
2020	(235,511)
2021	(356,014)
2022	(68,537)
2023	0
Thereafter	0
Total	(\$684,440)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,091,867	\$3,869,914	\$2,017,047

PERF Net Pension Liability - Unaudited

MARION COMMUNITY SCHOOLS - 611000

Net Pension Liability as of 2017	\$5,421,668
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(48,408)
- Net Difference Between Projected and Actual Investment	(471,177)
- Change of Assumptions	(699,197)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(126,584)
Pension Expense/Income	444,626
Contributions	(651,014)
Total Activity in FY 2018	(1,551,754)
Net Pension Liability as of 2018	\$3,869,914

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 613000
 Submission Unit Name: RICHMOND COMMUNITY SCHOOLS

Wages: \$4,464,375 Proportionate Share: 0.0008749

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,916,343	\$2,972,075

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,869	\$203
Net Difference Between Projected and Actual	88,021	0
Change of Assumptions	7,081	477,208
Changes in Proportion and Differences Between	17,272	20,724
Total	\$151,243	\$498,135

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$466,003
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,468)
Total	\$429,535

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$494,530

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$55,870
2020	(125,649)
2021	(224,476)
2022	(52,637)
2023	0
Thereafter	0
Total	(\$346,892)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,678,524	\$2,972,075	\$1,549,083

PERF Net Pension Liability - Unaudited

RICHMOND COMMUNITY SCHOOLS - 613000

Net Pension Liability as of 2017	\$3,916,343
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,671)
- Net Difference Between Projected and Actual Investment	(335,124)
- Change of Assumptions	(533,007)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,529
Pension Expense/Income	429,535
Contributions	(494,530)
Total Activity in FY 2018	(944,268)
Net Pension Liability as of 2018	\$2,972,075

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 614000
 Submission Unit Name: MSD WASHINGTON TOWNSHIP-MARION COUNTY

Wages: \$14,327,192 Proportionate Share: 0.0028078

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$12,205,891	\$9,538,224

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$124,741	\$651
Net Difference Between Projected and Actual	282,485	0
Change of Assumptions	22,725	1,531,494
Changes in Proportion and Differences Between	235,037	195,811
Total	\$664,988	\$1,727,956

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,495,535
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	84,868
Total	\$1,580,403

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,594,190

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$93,617
2020	(342,555)
2021	(645,105)
2022	(168,925)
2023	0
Thereafter	0
Total	(1,062,968)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,014,697	\$9,538,224	\$4,971,441

PERF Net Pension Liability - Unaudited

MSD WASHINGTON TOWNSHIP-MARION COUNTY - 614000

Net Pension Liability as of 2017	\$12,205,891
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(98,240)
- Net Difference Between Projected and Actual Investment	(1,036,312)
- Change of Assumptions	(1,704,745)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	185,417
Pension Expense/Income	1,580,403
Contributions	(1,594,190)
Total Activity in FY 2018	(2,667,667)
Net Pension Liability as of 2018	\$9,538,224

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 615000
 Submission Unit Name: SOUTH SPENCER CO SCHOOL CORP

Wages: \$1,990,881 Proportionate Share: 0.0003902

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,781,048	\$1,325,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,335	\$90
Net Difference Between Projected and Actual	39,257	0
Change of Assumptions	3,158	212,832
Changes in Proportion and Differences Between	1,257	39,129
Total	\$61,007	\$252,051

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$207,835
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,769)
Total	\$172,066

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,151

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,458
2020	(65,073)
2021	(106,954)
2022	(23,475)
2023	0
Thereafter	0
Total	(\$191,044)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,086,593	\$1,325,527	\$690,881

PERF Net Pension Liability - Unaudited

SOUTH SPENCER CO SCHOOL CORP - 615000

Net Pension Liability as of 2017	\$1,781,048
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,197)
- Net Difference Between Projected and Actual Investment	(153,178)
- Change of Assumptions	(238,270)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	209
Pension Expense/Income	172,066
Contributions	(221,151)
Total Activity in FY 2018	(455,521)
Net Pension Liability as of 2018	\$1,325,527

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 616000
 Submission Unit Name: MARTIN COUNTY

Wages: \$1,706,090 Proportionate Share: 0.0003344

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,392,448	\$1,135,972

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,856	\$78
Net Difference Between Projected and Actual	33,643	0
Change of Assumptions	2,706	182,396
Changes in Proportion and Differences Between	73,513	5,009
Total	\$124,718	\$187,483

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$178,113
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,457
Total	\$209,570

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$187,444

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$47,838
2020	(25,509)
2021	(64,974)
2022	(20,120)
2023	0
Thereafter	0
Total	(\$62,765)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,788,202	\$1,135,972	\$592,083

PERF Net Pension Liability - Unaudited

MARTIN COUNTY - 616000

Net Pension Liability as of 2017	\$1,392,448
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,585)
- Net Difference Between Projected and Actual Investment	(116,805)
- Change of Assumptions	(202,047)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,835
Pension Expense/Income	209,570
Contributions	(187,444)
Total Activity in FY 2018	(256,476)
Net Pension Liability as of 2018	\$1,135,972

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 616001
 Submission Unit Name: MARTIN COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$76,305 Proportionate Share: 0.0000150

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$65,139	\$50,956

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$666	\$3
Net Difference Between Projected and Actual	1,509	0
Change of Assumptions	121	8,182
Changes in Proportion and Differences Between	1,142	1,507
Total	\$3,438	\$9,692

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,990
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,878)
Total	\$2,112

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,546

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$74)
2020	(1,850)
2021	(3,426)
2022	(904)
2023	0
Thereafter	0
Total	(\$6,254)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$80,212	\$50,956	\$26,559

PERF Net Pension Liability - Unaudited

MARTIN COUNTY SOLID WASTE MANAGEMENT DISTRICT - 616001

Net Pension Liability as of 2017	\$65,139
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(523)
- Net Difference Between Projected and Actual Investment	(5,529)
- Change of Assumptions	(9,107)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,410
Pension Expense/Income	2,112
Contributions	(8,546)
Total Activity in FY 2018	(14,183)
Net Pension Liability as of 2018	\$50,956

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 617000
 Submission Unit Name: TIPTON COMMUNITY SCHOOL CORP

Wages: \$1,724,053 Proportionate Share: 0.0003379

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,614,186	\$1,147,862

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,012	\$78
Net Difference Between Projected and Actual	33,995	0
Change of Assumptions	2,735	184,305
Changes in Proportion and Differences Between	0	89,919
Total	\$51,742	\$274,302

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$179,978
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,413)
Total	\$135,565

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$186,454

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$20,165)
2020	(73,666)
2021	(108,401)
2022	(20,328)
2023	0
Thereafter	0
Total	(\$222,560)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,806,919	\$1,147,862	\$598,280

PERF Net Pension Liability - Unaudited

TIPTON COMMUNITY SCHOOL CORP - 617000

Net Pension Liability as of 2017	\$1,614,186
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,468)
- Net Difference Between Projected and Actual Investment	(140,411)
- Change of Assumptions	(207,487)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,069)
Pension Expense/Income	135,565
Contributions	(186,454)
Total Activity in FY 2018	(466,324)
Net Pension Liability as of 2018	\$1,147,862

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 619000
 Submission Unit Name: NOBLESVILLE CONSOLIDATED SCHOOLS

Wages: \$14,499,620 Proportionate Share: 0.0028416

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$12,132,275	\$9,653,044

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$126,243	\$659
Net Difference Between Projected and Actual	285,885	0
Change of Assumptions	22,999	1,549,930
Changes in Proportion and Differences Between	362,254	119,033
Total	\$797,381	\$1,669,622

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,513,538
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	41,994
Total	\$1,555,532

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,616,992

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$197,064
2020	(291,095)
2021	(607,253)
2022	(170,957)
2023	0
Thereafter	0
Total	(\$872,241)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,195,442	\$9,653,044	\$5,031,287

PERF Net Pension Liability - Unaudited
NOBLESVILLE CONSOLIDATED SCHOOLS - 619000

Net Pension Liability as of 2017	\$12,132,275
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(95,405)
- Net Difference Between Projected and Actual Investment	(1,024,958)
- Change of Assumptions	(1,721,725)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	424,317
Pension Expense/Income	1,555,532
Contributions	(1,616,992)
Total Activity in FY 2018	(2,479,231)
Net Pension Liability as of 2018	\$9,653,044

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 622000
 Submission Unit Name: ORANGE COUNTY

Wages: \$1,980,784 Proportionate Share: 0.0003882

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,692,710	\$1,318,733

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,246	\$90
Net Difference Between Projected and Actual	39,056	0
Change of Assumptions	3,142	211,741
Changes in Proportion and Differences Between	25,906	15,716
Total	\$85,350	\$227,547

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$206,769
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,254)
Total	\$194,515

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,849

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$18,326
2020	(47,273)
2021	(89,895)
2022	(23,355)
2023	0
Thereafter	0
Total	(\$142,197)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,075,898	\$1,318,733	\$687,340

PERF Net Pension Liability - Unaudited

ORANGE COUNTY - 622000

Net Pension Liability as of 2017	\$1,692,710
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,676)
- Net Difference Between Projected and Actual Investment	(143,834)
- Change of Assumptions	(235,777)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,644
Pension Expense/Income	194,515
Contributions	(221,849)
Total Activity in FY 2018	(373,977)
Net Pension Liability as of 2018	\$1,318,733

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 622001
 Submission Unit Name: ORANGE COUNTY HIGHWAY DEPT

Wages: \$901,615 Proportionate Share: 0.0001767

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$805,309	\$600,258

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,850	\$41
Net Difference Between Projected and Actual	17,777	0
Change of Assumptions	1,430	96,380
Changes in Proportion and Differences Between	3,535	11,612
Total	\$30,592	\$108,033

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$94,117
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,444
Total	\$100,561

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$100,981

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,549
2020	(28,373)
2021	(47,986)
2022	(10,631)
2023	0
Thereafter	0
Total	(\$77,441)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$944,902	\$600,258	\$312,862

PERF Net Pension Liability - Unaudited

ORANGE COUNTY HIGHWAY DEPT - 622001

Net Pension Liability as of 2017	\$805,309
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,860)
- Net Difference Between Projected and Actual Investment	(69,234)
- Change of Assumptions	(107,880)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,657)
Pension Expense/Income	100,561
Contributions	(100,981)
Total Activity in FY 2018	(205,051)
Net Pension Liability as of 2018	\$600,258

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 625000
 Submission Unit Name: NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY

Wages: \$612,301 Proportionate Share: 0.0001200

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$657,632	\$407,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,331	\$28
Net Difference Between Projected and Actual	12,073	0
Change of Assumptions	971	65,453
Changes in Proportion and Differences Between	33,368	188,783
Total	\$51,743	\$254,264

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,916
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(42,632)
Total	\$21,284

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$16,090)

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$53,546)
2020	(66,654)
2021	(75,100)
2022	(7,221)
2023	0
Thereafter	0
Total	(\$202,521)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$641,699	\$407,645	\$212,470

PERF Net Pension Liability - Unaudited
NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY - 625000

Net Pension Liability as of 2017	\$657,632
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,676)
- Net Difference Between Projected and Actual Investment	(58,982)
- Change of Assumptions	(75,041)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(146,662)
Pension Expense/Income	21,284
Contributions	16,090
	(249,987)
Total Activity in FY 2018	(249,987)
Net Pension Liability as of 2018	\$407,645

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 627000
 Submission Unit Name: VIGO COUNTY

Wages: \$20,391,399 Proportionate Share: 0.0039963

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$16,374,757	\$13,575,612

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$177,543	\$927
Net Difference Between Projected and Actual	402,056	0
Change of Assumptions	32,344	2,179,753
Changes in Proportion and Differences Between	974,213	165,485
Total	\$1,586,156	\$2,346,165

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,128,573
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	347,183
Total	\$2,475,756

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,172,497

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$495,978
2020	(277,053)
2021	(738,504)
2022	(240,430)
2023	0
Thereafter	0
Total	(\$760,009)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,370,195	\$13,575,612	\$7,075,779

PERF Net Pension Liability - Unaudited

VIGO COUNTY - 627000

Net Pension Liability as of 2017	\$16,374,757
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(121,650)
- Net Difference Between Projected and Actual Investment	(1,367,169)
- Change of Assumptions	(2,410,319)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	796,734
Pension Expense/Income	2,475,756
Contributions	(2,172,497)
Total Activity in FY 2018	(2,799,145)
Net Pension Liability as of 2018	\$13,575,612

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 627002
 Submission Unit Name: VIGO COUNTY-CONVENTION AND TOURISM BUREAU

Wages: \$218,298 Proportionate Share: 0.0000428

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$171,769	\$145,394

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,901	\$10
Net Difference Between Projected and Actual	4,306	0
Change of Assumptions	346	23,345
Changes in Proportion and Differences Between	15,314	7,230
Total	\$21,867	\$30,585

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,797
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,825
Total	\$28,622

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,546

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,331
2020	(3,703)
2021	(8,769)
2022	(2,577)
2023	0
Thereafter	0
Total	(8,718)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$228,873	\$145,394	\$75,781

PERF Net Pension Liability - Unaudited

VIGO COUNTY-CONVENTION AND TOURISM BUREAU - 627002

Net Pension Liability as of 2017	\$171,769
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,238)
- Net Difference Between Projected and Actual Investment	(14,253)
- Change of Assumptions	(25,757)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,797
Pension Expense/Income	28,622
Contributions	(16,546)
Total Activity in FY 2018	(26,375)
Net Pension Liability as of 2018	\$145,394

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 629000
 Submission Unit Name: KOSCIUSKO COUNTY

Wages: \$8,577,957 Proportionate Share: 0.0016811

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$7,413,747	\$5,710,773

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$74,686	\$390
Net Difference Between Projected and Actual	169,131	0
Change of Assumptions	13,606	916,944
Changes in Proportion and Differences Between	88,028	15,596
Total	\$345,451	\$932,930

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$895,414
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	33,419
Total	\$928,833

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$955,257

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$137,308
2020	(216,119)
2021	(407,528)
2022	(101,140)
2023	0
Thereafter	0
Total	(587,479)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,989,674	\$5,710,773	\$2,976,526

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY - 629000

Net Pension Liability as of 2017	\$7,413,747
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(60,745)
- Net Difference Between Projected and Actual Investment	(631,894)
- Change of Assumptions	(1,022,372)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,461
Pension Expense/Income	928,833
Contributions	(955,257)
Total Activity in FY 2018	(1,702,974)
Net Pension Liability as of 2018	\$5,710,773

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 629001
 Submission Unit Name: KOSCIUSKO COUNTY-KOSCIUSKO COUNTY HIGHWAY DEPT

Wages: \$1,808,739 Proportionate Share: 0.0003545

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,506,663	\$1,204,253

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,749	\$82
Net Difference Between Projected and Actual	35,665	0
Change of Assumptions	2,869	193,359
Changes in Proportion and Differences Between	48,409	8,401
Total	\$102,692	\$201,842

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$188,819
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,970
Total	\$193,789

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$202,579

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$30,294
2020	(33,957)
2021	(74,158)
2022	(21,329)
2023	0
Thereafter	0
Total	(99,150)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,895,687	\$1,204,253	\$627,671

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY-KOSCIUSKO COUNTY HIGHWAY DEPT - 629001

Net Pension Liability as of 2017	\$1,506,663
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,777)
- Net Difference Between Projected and Actual Investment	(127,124)
- Change of Assumptions	(214,681)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,962
Pension Expense/Income	193,789
Contributions	(202,579)
Total Activity in FY 2018	(302,410)
Net Pension Liability as of 2018	\$1,204,253

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 630000
 Submission Unit Name: WEST LAFAYETTE SCHOOL CITY

Wages: \$514,304 Proportionate Share: 0.0001008

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$484,077	\$342,422

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,478	\$23
Net Difference Between Projected and Actual	10,141	0
Change of Assumptions	816	54,981
Changes in Proportion and Differences Between	136	49,282
Total	\$15,571	\$104,286

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,690
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(66,059)
Total	(\$12,369)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,602

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$26,582)
2020	(23,680)
2021	(32,387)
2022	(6,066)
2023	0
Thereafter	0
Total	(\$88,715)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$539,028	\$342,422	\$178,475

PERF Net Pension Liability - Unaudited

WEST LAFAYETTE SCHOOL CITY - 630000

Net Pension Liability as of 2017	\$484,077
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,362)
- Net Difference Between Projected and Actual Investment	(42,162)
- Change of Assumptions	(61,937)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,777
Pension Expense/Income	(12,369)
Contributions	(57,602)
Total Activity in FY 2018	(141,655)
Net Pension Liability as of 2018	\$342,422

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 631000
 Submission Unit Name: WAYNE COUNTY

Wages: \$11,668,226 Proportionate Share: 0.0022867

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$10,138,411	\$7,768,023

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,591	\$530
Net Difference Between Projected and Actual	230,058	0
Change of Assumptions	18,508	1,247,264
Changes in Proportion and Differences Between	60,408	13,704
Total	\$410,565	\$1,261,498

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,217,979
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,752
Total	\$1,244,731

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,300,527

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$159,793
2020	(308,144)
2021	(565,009)
2022	(137,573)
2023	0
Thereafter	0
Total	(\$850,933)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,228,117	\$7,768,023	\$4,048,791

PERF Net Pension Liability - Unaudited

WAYNE COUNTY - 631000

Net Pension Liability as of 2017	\$10,138,411
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(83,610)
- Net Difference Between Projected and Actual Investment	(865,356)
- Change of Assumptions	(1,391,537)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,911
Pension Expense/Income	1,244,731
Contributions	(1,300,527)
Total Activity in FY 2018	(2,370,388)
Net Pension Liability as of 2018	\$7,768,023

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 631001
 Submission Unit Name: WAYNE COUNTY-WAYNE COUNTY HIGHWAY DEPARTMENT

Wages: \$1,391,770 Proportionate Share: 0.0002728

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,200,601	\$926,714

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,120	\$63
Net Difference Between Projected and Actual	27,446	0
Change of Assumptions	2,208	148,797
Changes in Proportion and Differences Between	11,348	6,631
Total	\$53,122	\$155,491

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$145,303
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,546)
Total	\$138,757

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,878

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$14,722
2020	(35,253)
2021	(65,426)
2022	(16,412)
2023	0
Thereafter	0
Total	(\$102,369)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,458,797	\$926,714	\$483,015

PERF Net Pension Liability - Unaudited

WAYNE COUNTY-WAYNE COUNTY HIGHWAY DEPARTMENT - 631001

Net Pension Liability as of 2017	\$1,200,601
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,812)
- Net Difference Between Projected and Actual Investment	(102,274)
- Change of Assumptions	(165,866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,186
Pension Expense/Income	138,757
Contributions	(155,878)
Total Activity in FY 2018	(273,887)
Net Pension Liability as of 2018	\$926,714

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 634000
 Submission Unit Name: RUSH COUNTY SCHOOLS

Wages: \$3,140,834 Proportionate Share: 0.0006155

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,734,034	\$2,090,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,345	\$143
Net Difference Between Projected and Actual	61,924	0
Change of Assumptions	4,982	335,720
Changes in Proportion and Differences Between	8,559	20,372
Total	\$102,810	\$356,235

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$327,837
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47,923)
Total	\$279,914

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$351,759

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$21,320
2020	(84,997)
2021	(152,718)
2022	(37,030)
2023	0
Thereafter	0
Total	(\$253,425)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,291,383	\$2,090,881	\$1,089,793

PERF Net Pension Liability - Unaudited

RUSH COUNTY SCHOOLS - 634000

Net Pension Liability as of 2017	\$2,734,034
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,598)
- Net Difference Between Projected and Actual Investment	(233,477)
- Change of Assumptions	(374,635)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,402
Pension Expense/Income	279,914
Contributions	(351,759)
Total Activity in FY 2018	(643,153)
Net Pension Liability as of 2018	\$2,090,881

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 636000
 Submission Unit Name: LAPORTE COMMUNITY SCHOOL CORPORATION

Wages: \$7,171,386 Proportionate Share: 0.0014054

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,198,868	\$4,774,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,437	\$326
Net Difference Between Projected and Actual	141,393	0
Change of Assumptions	11,375	766,565
Changes in Proportion and Differences Between	147,206	24,888
Total	\$362,411	\$791,779

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$748,567
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	68,218
Total	\$816,785

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$803,111

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$169,478
2020	(174,473)
2021	(339,820)
2022	(84,553)
2023	0
Thereafter	0
Total	(\$429,368)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,515,370	\$4,774,207	\$2,488,377

PERF Net Pension Liability - Unaudited
LAPORTE COMMUNITY SCHOOL CORPORATION - 636000

Net Pension Liability as of 2017	\$6,198,868
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(50,801)
- Net Difference Between Projected and Actual Investment	(528,369)
- Change of Assumptions	(854,718)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,447)
Pension Expense/Income	816,785
Contributions	(803,111)
Total Activity in FY 2018	(1,424,661)
Net Pension Liability as of 2018	\$4,774,207

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 637000
 Submission Unit Name: LAPORTE PUBLIC & COUNTY LIBRARIES

Wages: \$1,687,674 Proportionate Share: 0.0003307

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,430,817	\$1,123,403

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,692	\$77
Net Difference Between Projected and Actual	33,271	0
Change of Assumptions	2,677	180,378
Changes in Proportion and Differences Between	63,124	52,350
Total	\$113,764	\$232,805

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$176,143
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,663
Total	\$211,806

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,719

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$43,131
2020	(51,572)
2021	(90,705)
2022	(19,895)
2023	0
Thereafter	0
Total	(\$119,041)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,768,417	\$1,123,403	\$585,532

PERF Net Pension Liability - Unaudited

LAPORTE PUBLIC & COUNTY LIBRARIES - 637000

Net Pension Liability as of 2017	\$1,430,817
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,448)
- Net Difference Between Projected and Actual Investment	(121,323)
- Change of Assumptions	(200,674)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(66,056)
Pension Expense/Income	211,806
Contributions	(119,719)
Total Activity in FY 2018	(307,414)
Net Pension Liability as of 2018	\$1,123,403

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 638000
 Submission Unit Name: TOWN OF SOUTH WHITLEY

Wages: \$575,562 Proportionate Share: 0.0001128

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$489,877	\$383,187

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,011	\$26
Net Difference Between Projected and Actual	11,348	0
Change of Assumptions	913	61,526
Changes in Proportion and Differences Between	9,210	587
Total	\$26,482	\$62,139

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,081
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,541
Total	\$63,622

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,463

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,744
2020	(12,894)
2021	(25,720)
2022	(6,787)
2023	0
Thereafter	0
Total	(\$35,657)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$603,197	\$383,187	\$199,722

PERF Net Pension Liability - Unaudited

TOWN OF SOUTH WHITLEY - 638000

Net Pension Liability as of 2017	\$489,877
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,938)
- Net Difference Between Projected and Actual Investment	(41,581)
- Change of Assumptions	(68,478)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,148
Pension Expense/Income	63,622
Contributions	(64,463)
Total Activity in FY 2018	(106,690)
Net Pension Liability as of 2018	\$383,187

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 639000
 Submission Unit Name: LAPORTE COUNTY

Wages: \$24,598,790 Proportionate Share: 0.0048209

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$21,769,655	\$16,376,815

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$214,177	\$1,118
Net Difference Between Projected and Actual	485,017	0
Change of Assumptions	39,018	2,629,525
Changes in Proportion and Differences Between	211,495	188,623
Total	\$949,707	\$2,819,266

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,567,784
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	137,908
Total	\$2,705,692

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,754,788

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$406,427
2020	(717,576)
2021	(1,268,370)
2022	(290,040)
2023	0
Thereafter	0
Total	(\$1,869,559)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$25,779,740	\$16,376,815	\$8,535,801

PERF Net Pension Liability - Unaudited

LAPORTE COUNTY - 639000

Net Pension Liability as of 2017	\$21,769,655
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(183,475)
- Net Difference Between Projected and Actual Investment	(1,867,105)
- Change of Assumptions	(2,940,037)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(353,127)
Pension Expense/Income	2,705,692
Contributions	(2,754,788)
Total Activity in FY 2018	(5,392,840)
Net Pension Liability as of 2018	\$16,376,815

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 639001

Submission Unit Name: LAPORTE COUNTY SOLID WASTE MANAGEMENT DISTRICT-MAN

Wages: \$296,097 Proportionate Share: 0.0000580

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$273,939	\$197,029

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,577	\$13
Net Difference Between Projected and Actual	5,835	0
Change of Assumptions	469	31,636
Changes in Proportion and Differences Between	279	12,028
Total	\$9,160	\$43,677

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,893
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,366)
Total	\$25,527

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,163

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,681)
2020	(11,648)
2021	(17,699)
2022	(3,489)
2023	0
Thereafter	0
Total	(\$34,517)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$310,155	\$197,029	\$102,694

PERF Net Pension Liability - Unaudited

LAPORTE COUNTY SOLID WASTE MANAGEMENT DISTRICT-MAN - 639001

Net Pension Liability as of 2017	\$273,939
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,425)
- Net Difference Between Projected and Actual Investment	(23,763)
- Change of Assumptions	(35,565)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,521)
Pension Expense/Income	25,527
Contributions	(33,163)
Total Activity in FY 2018	(76,910)
Net Pension Liability as of 2018	\$197,029

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 640000
 Submission Unit Name: HARTFORD CITY PUBLIC LIBRARY

Wages: \$140,028 Proportionate Share: 0.0000274

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$128,046	\$93,079

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,217	\$6
Net Difference Between Projected and Actual	2,757	0
Change of Assumptions	222	14,945
Changes in Proportion and Differences Between	723	3,835
Total	\$4,919	\$18,786

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	2,914
Total	\$17,508

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,683

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$971
2020	(5,113)
2021	(8,077)
2022	(1,648)
2023	0
Thereafter	0
Total	(\$13,867)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$146,521	\$93,079	\$48,514

PERF Net Pension Liability - Unaudited

HARTFORD CITY PUBLIC LIBRARY - 640000

Net Pension Liability as of 2017	\$128,046
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,122)
- Net Difference Between Projected and Actual Investment	(11,078)
- Change of Assumptions	(16,779)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,813)
Pension Expense/Income	17,508
Contributions	(15,683)
Total Activity in FY 2018	(34,967)
Net Pension Liability as of 2018	\$93,079

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 642000
 Submission Unit Name: GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL DISTRICT

Wages: \$3,271,385 Proportionate Share: 0.0006411

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,917,403	\$2,177,846

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,482	\$149
Net Difference Between Projected and Actual	64,499	0
Change of Assumptions	5,189	349,683
Changes in Proportion and Differences Between	10,987	58,330
Total	\$109,157	\$408,162

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$341,473
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,842
Total	\$364,315

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$366,380

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$17,088
2020	(104,313)
2021	(173,211)
2022	(38,569)
2023	0
Thereafter	0
Total	(\$299,005)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,428,279	\$2,177,846	\$1,135,120

PERF Net Pension Liability - Unaudited

GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL DISTRICT - 642000

Net Pension Liability as of 2017	\$2,917,403
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,808)
- Net Difference Between Projected and Actual Investment	(250,714)
- Change of Assumptions	(391,335)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,635)
Pension Expense/Income	364,315
Contributions	(366,380)
Total Activity in FY 2018	(739,557)
Net Pension Liability as of 2018	\$2,177,846

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 644000
 Submission Unit Name: LOGANSPORT COMMUNITY SCHOOLS

Wages: \$6,413,438 Proportionate Share: 0.0012569

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,536,775	\$4,269,746

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,840	\$291
Net Difference Between Projected and Actual	126,453	0
Change of Assumptions	10,173	685,567
Changes in Proportion and Differences Between	56,101	71,396
Total	\$248,567	\$757,254

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$669,470
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68,591)
Total	\$600,879

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$715,553

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$37,921
2020	(167,877)
2021	(303,112)
2022	(75,619)
2023	0
Thereafter	0
Total	(\$508,687)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,721,267	\$4,269,746	\$2,225,445

PERF Net Pension Liability - Unaudited

LOGANSPORT COMMUNITY SCHOOLS - 644000

Net Pension Liability as of 2017	\$5,536,775
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(45,303)
- Net Difference Between Projected and Actual Investment	(471,773)
- Change of Assumptions	(764,291)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	129,012
Pension Expense/Income	600,879
Contributions	(715,553)
Total Activity in FY 2018	(1,267,029)
Net Pension Liability as of 2018	\$4,269,746

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 646000
 Submission Unit Name: TIPTON COUNTY LIBRARY

Wages: \$551,180 Proportionate Share: 0.0001080

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$491,216	\$366,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,798	\$25
Net Difference Between Projected and Actual	10,866	0
Change of Assumptions	874	58,908
Changes in Proportion and Differences Between	701	13,193
Total	\$17,239	\$72,126

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,525
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,945)
Total	\$53,580

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,732

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,428)
2020	(17,837)
2021	(29,126)
2022	(6,496)
2023	0
Thereafter	0
Total	(\$54,887)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$577,529	\$366,881	\$191,223

PERF Net Pension Liability - Unaudited

TIPTON COUNTY LIBRARY - 646000

Net Pension Liability as of 2017	\$491,216
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,175)
- Net Difference Between Projected and Actual Investment	(42,208)
- Change of Assumptions	(65,921)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,879)
Pension Expense/Income	53,580
Contributions	(61,732)
Total Activity in FY 2018	(124,335)
Net Pension Liability as of 2018	\$366,881

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 648000
 Submission Unit Name: NEW CASTLE COMMUNITY SCHOOL CORPORATION

Wages: \$4,453,098 Proportionate Share: 0.0008727

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,235,789	\$2,964,601

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,771	\$202
Net Difference Between Projected and Actual	87,800	0
Change of Assumptions	7,063	476,008
Changes in Proportion and Differences Between	1,202	316,428
Total	\$134,836	\$792,638

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$464,831
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(247,966)
Total	\$216,865

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$498,732

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$110,164)
2020	(205,676)
2021	(289,457)
2022	(52,505)
2023	0
Thereafter	0
Total	(\$657,802)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,666,759	\$2,964,601	\$1,545,187

PERF Net Pension Liability - Unaudited

NEW CASTLE COMMUNITY SCHOOL CORPORATION - 648000

Net Pension Liability as of 2017	\$4,235,789
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(38,586)
- Net Difference Between Projected and Actual Investment	(369,860)
- Change of Assumptions	(536,954)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,921)
Pension Expense/Income	216,865
Contributions	(498,732)
Total Activity in FY 2018	(1,271,188)
Net Pension Liability as of 2018	\$2,964,601

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 650000
 Submission Unit Name: NORTH LAWRENCE SCHOOLS

Wages: \$4,662,099 Proportionate Share: 0.0009137

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,115,774	\$3,103,880

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,593	\$212
Net Difference Between Projected and Actual	91,925	0
Change of Assumptions	7,395	498,371
Changes in Proportion and Differences Between	0	40,076
Total	\$139,913	\$538,659

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$486,669
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(83,397)
Total	\$403,272

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$519,568

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$33,570
2020	(138,424)
2021	(238,922)
2022	(54,970)
2023	0
Thereafter	0
Total	(\$398,746)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,886,006	\$3,103,880	\$1,617,781

PERF Net Pension Liability - Unaudited

NORTH LAWRENCE SCHOOLS - 650000

Net Pension Liability as of 2017	\$4,115,774
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(34,588)
- Net Difference Between Projected and Actual Investment	(352,767)
- Change of Assumptions	(557,058)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,815
Pension Expense/Income	403,272
Contributions	(519,568)
Total Activity in FY 2018	(1,011,894)
Net Pension Liability as of 2018	\$3,103,880

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 653000
 Submission Unit Name: ROCHESTER COMMUNITY SCHOOLS

Wages: \$1,491,112 Proportionate Share: 0.0002922

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,257,263	\$992,617

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,981	\$68
Net Difference Between Projected and Actual	29,397	0
Change of Assumptions	2,365	159,378
Changes in Proportion and Differences Between	31,434	30,510
Total	\$76,177	\$189,956

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$155,636
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,711)
Total	\$147,925

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,877

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,712
2020	(33,637)
2021	(64,272)
2022	(17,582)
2023	0
Thereafter	0
Total	(\$113,779)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,562,538	\$992,617	\$517,364

PERF Net Pension Liability - Unaudited

ROCHESTER COMMUNITY SCHOOLS - 653000

Net Pension Liability as of 2017	\$1,257,263
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,988)
- Net Difference Between Projected and Actual Investment	(106,445)
- Change of Assumptions	(177,199)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,938
Pension Expense/Income	147,925
Contributions	(166,877)
Total Activity in FY 2018	(264,646)
Net Pension Liability as of 2018	\$992,617

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 654000
 Submission Unit Name: TOWN OF ROCKVILLE

Wages: \$782,161 Proportionate Share: 0.0001533

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$776,309	\$520,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,811	\$36
Net Difference Between Projected and Actual	15,423	0
Change of Assumptions	1,241	83,616
Changes in Proportion and Differences Between	16,362	65,481
Total	\$39,837	\$149,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,653
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,609)
Total	\$49,044

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,602

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,216)
2020	(40,466)
2021	(57,392)
2022	(9,222)
2023	0
Thereafter	0
Total	(\$109,296)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$819,771	\$520,767	\$271,430

PERF Net Pension Liability - Unaudited

TOWN OF ROCKVILLE - 654000

Net Pension Liability as of 2017	\$776,309
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,366)
- Net Difference Between Projected and Actual Investment	(68,454)
- Change of Assumptions	(94,839)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,325)
Pension Expense/Income	49,044
Contributions	(87,602)
Total Activity in FY 2018	(255,542)
Net Pension Liability as of 2018	\$520,767

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 658000
 Submission Unit Name: CITY OF ELKHART

Wages: \$17,231,371 Proportionate Share: 0.0033770

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$14,243,478	\$11,471,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$150,029	\$783
Net Difference Between Projected and Actual	339,750	0
Change of Assumptions	27,332	1,841,960
Changes in Proportion and Differences Between	844,288	509,591
Total	\$1,361,399	\$2,352,334

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,798,711
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	411,062
Total	\$2,209,773

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,256,873

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$496,169
2020	(440,409)
2021	(843,524)
2022	(203,171)
2023	0
Thereafter	0
Total	(990,935)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,058,491	\$11,471,822	\$5,979,257

PERF Net Pension Liability - Unaudited

CITY OF ELKHART - 658000

Net Pension Liability as of 2017	\$14,243,478
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(110,199)
- Net Difference Between Projected and Actual Investment	(1,199,199)
- Change of Assumptions	(2,043,319)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(371,839)
Pension Expense/Income	2,209,773
Contributions	(1,256,873)
Total Activity in FY 2018	(2,771,656)
Net Pension Liability as of 2018	\$11,471,822

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 660000
 Submission Unit Name: CITY OF CRAWFORDSVILLE

Wages: \$5,118,076 Proportionate Share: 0.0010030

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,608,328	\$3,407,236

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,560	\$233
Net Difference Between Projected and Actual	100,909	0
Change of Assumptions	8,118	547,079
Changes in Proportion and Differences Between	41,085	90,119
Total	\$194,672	\$637,431

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$534,234
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(84,908)
Total	\$449,326

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$572,779

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$64,207
2020	(166,596)
2021	(280,027)
2022	(60,343)
2023	0
Thereafter	0
Total	(\$442,759)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,363,538	\$3,407,236	\$1,775,894

PERF Net Pension Liability - Unaudited

CITY OF CRAWFORDSVILLE - 660000

Net Pension Liability as of 2017	\$4,608,328
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(39,614)
- Net Difference Between Projected and Actual Investment	(397,002)
- Change of Assumptions	(612,952)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,071)
Pension Expense/Income	449,326
Contributions	(572,779)
Total Activity in FY 2018	(1,201,092)
Net Pension Liability as of 2018	\$3,407,236

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 661000
 Submission Unit Name: GOSHEN PUBLIC LIBRARY

Wages: \$867,088 Proportionate Share: 0.0001699

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$794,601	\$577,158

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,548	\$39
Net Difference Between Projected and Actual	17,093	0
Change of Assumptions	1,375	92,671
Changes in Proportion and Differences Between	8,977	24,122
Total	\$34,993	\$116,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,495
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,596
Total	\$97,091

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$97,114

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,744
2020	(31,107)
2021	(50,255)
2022	(10,221)
2023	0
Thereafter	0
Total	(\$81,839)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$908,539	\$577,158	\$300,822

PERF Net Pension Liability - Unaudited

GOSHEN PUBLIC LIBRARY - 661000

Net Pension Liability as of 2017	\$794,601
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,964)
- Net Difference Between Projected and Actual Investment	(68,760)
- Change of Assumptions	(104,054)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,642)
Pension Expense/Income	97,091
Contributions	(97,114)
Total Activity in FY 2018	(217,443)
Net Pension Liability as of 2018	\$577,158

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 662000
 Submission Unit Name: BLACKFORD COUNTY M.S.D.

Wages: \$1,901,187 Proportionate Share: 0.0003726

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,777,033	\$1,265,739

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,553	\$86
Net Difference Between Projected and Actual	37,486	0
Change of Assumptions	3,016	203,232
Changes in Proportion and Differences Between	512	105,418
Total	\$57,567	\$308,736

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$198,460
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(89,222)
Total	\$109,238

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$212,933

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$31,682)
2020	(79,866)
2021	(117,204)
2022	(22,417)
2023	0
Thereafter	0
Total	(\$251,169)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,992,477	\$1,265,739	\$659,719

PERF Net Pension Liability - Unaudited

BLACKFORD COUNTY M.S.D. - 662000

Net Pension Liability as of 2017	\$1,777,033
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,902)
- Net Difference Between Projected and Actual Investment	(154,515)
- Change of Assumptions	(228,748)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,434)
Pension Expense/Income	109,238
Contributions	(212,933)
Total Activity in FY 2018	(511,294)
Net Pension Liability as of 2018	\$1,265,739

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 663000
 Submission Unit Name: HEALTH & HOSPITAL CORPORATION OF MARION COUNTY

Wages: \$43,961,460 Proportionate Share: 0.0086155

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$37,999,412	\$29,267,243

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$382,758	\$1,998
Net Difference Between Projected and Actual	866,781	0
Change of Assumptions	69,730	4,699,262
Changes in Proportion and Differences Between	442,074	85,453
Total	\$1,761,343	\$4,786,713

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,588,925
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	268,414
Total	\$4,857,339

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,869,872

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$708,427
2020	(1,119,911)
2021	(2,095,553)
2022	(518,333)
2023	0
Thereafter	0
Total	(3,025,370)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$46,071,345	\$29,267,243	\$15,254,453

PERF Net Pension Liability - Unaudited

HEALTH & HOSPITAL CORPORATION OF MARION COUNTY - 663000

Net Pension Liability as of 2017	\$37,999,412
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(311,399)
- Net Difference Between Projected and Actual Investment	(3,238,900)
- Change of Assumptions	(5,239,644)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,307
Pension Expense/Income	4,857,339
Contributions	(4,869,872)
Total Activity in FY 2018	(8,732,169)
Net Pension Liability as of 2018	\$29,267,243

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 663001
 Submission Unit Name: HEALTH & HOSPITAL CORP-MARION CO -WISHARD

Wages: \$164,754,562 Proportionate Share: 0.0322885

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$146,103,502	\$109,685,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,434,472	\$7,488
Net Difference Between Projected and Actual	3,248,454	0
Change of Assumptions	261,329	17,611,529
Changes in Proportion and Differences Between	0	7,409,203
Total	\$4,944,255	\$25,028,220

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,198,015
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,915,380)
Total	\$9,282,635

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,355,605

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,610,859)
2020	(5,715,726)
2021	(8,814,808)
2022	(1,942,572)
2023	0
Thereafter	0
Total	(\$20,083,965)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$172,662,599	\$109,685,496	\$57,169,451

PERF Net Pension Liability - Unaudited

HEALTH & HOSPITAL CORP-MARION CO -WISHARD - 663001

Net Pension Liability as of 2017	\$146,103,502
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,234,292)
- Net Difference Between Projected and Actual Investment	(12,537,432)
- Change of Assumptions	(19,696,012)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,122,700
Pension Expense/Income	9,282,635
Contributions	(17,355,605)
Total Activity in FY 2018	(36,418,006)
Net Pension Liability as of 2018	\$109,685,496

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 665000
 Submission Unit Name: MONROE COUNTY

Wages: \$22,128,032 Proportionate Share: 0.0043366

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$19,158,760	\$14,731,626

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$192,661	\$1,006
Net Difference Between Projected and Actual	436,293	0
Change of Assumptions	35,099	2,365,367
Changes in Proportion and Differences Between	192,215	179,975
Total	\$856,268	\$2,546,348

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,309,829
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	266,408
Total	\$2,576,237

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,463,415

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$215,133
2020	(585,942)
2021	(1,058,368)
2022	(260,903)
2023	0
Thereafter	0
Total	(\$1,690,080)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$23,189,948	\$14,731,626	\$7,678,308

PERF Net Pension Liability - Unaudited

MONROE COUNTY - 665000

Net Pension Liability as of 2017	\$19,158,760
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(157,322)
- Net Difference Between Projected and Actual Investment	(1,633,733)
- Change of Assumptions	(2,637,878)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(111,023)
Pension Expense/Income	2,576,237
Contributions	(2,463,415)
Total Activity in FY 2018	(4,427,134)
Net Pension Liability as of 2018	\$14,731,626

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 666000
 Submission Unit Name: KOKOMO SCHOOL CORPORATION

Wages: \$10,026,543 Proportionate Share: 0.0019650

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$9,119,395	\$6,675,194

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,299	\$456
Net Difference Between Projected and Actual	197,693	0
Change of Assumptions	15,904	1,071,795
Changes in Proportion and Differences Between	41,921	234,144
Total	\$342,817	\$1,306,395

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,046,630
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,261)
Total	\$1,016,369

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,122,936

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$71,396
2020	(349,840)
2021	(566,914)
2022	(118,220)
2023	0
Thereafter	0
Total	(\$963,578)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,507,828	\$6,675,194	\$3,479,194

PERF Net Pension Liability - Unaudited

KOKOMO SCHOOL CORPORATION - 666000

Net Pension Liability as of 2017	\$9,119,395
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(79,267)
- Net Difference Between Projected and Actual Investment	(787,620)
- Change of Assumptions	(1,202,310)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(268,437)
Pension Expense/Income	1,016,369
Contributions	(1,122,936)
Total Activity in FY 2018	(2,444,201)
Net Pension Liability as of 2018	\$6,675,194

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 667000
 Submission Unit Name: KOKOMO PUBLIC LIBRARY

Wages: \$2,016,305 Proportionate Share: 0.0003952

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,782,387	\$1,342,512

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,557	\$92
Net Difference Between Projected and Actual	39,760	0
Change of Assumptions	3,199	215,559
Changes in Proportion and Differences Between	55,000	13,830
Total	\$115,516	\$229,481

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$210,498
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	46,793
Total	\$257,291

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$225,826

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$68,373
2020	(55,032)
2021	(103,529)
2022	(23,777)
2023	0
Thereafter	0
Total	(\$113,965)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,113,330	\$1,342,512	\$699,734

PERF Net Pension Liability - Unaudited

KOKOMO PUBLIC LIBRARY - 667000

Net Pension Liability as of 2017	\$1,782,387
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,001)
- Net Difference Between Projected and Actual Investment	(152,819)
- Change of Assumptions	(240,978)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(62,542)
Pension Expense/Income	257,291
Contributions	(225,826)
Total Activity in FY 2018	(439,875)
Net Pension Liability as of 2018	\$1,342,512

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 670000
 Submission Unit Name: EAST ALLEN COUNTY SCHOOLS

Wages: \$12,669,985 Proportionate Share: 0.0024831

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$11,344,367	\$8,435,203

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$110,316	\$576
Net Difference Between Projected and Actual	249,818	0
Change of Assumptions	20,097	1,354,389
Changes in Proportion and Differences Between	10,386	186,373
Total	\$390,617	\$1,541,338

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,322,588
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(149,626)
Total	\$1,172,962

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,415,722

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$86,615
2020	(407,208)
2021	(680,737)
2022	(149,391)
2023	0
Thereafter	0
Total	(1,150,721)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,278,365	\$8,435,203	\$4,396,533

PERF Net Pension Liability - Unaudited

EAST ALLEN COUNTY SCHOOLS - 670000

Net Pension Liability as of 2017	\$11,344,367
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(96,898)
- Net Difference Between Projected and Actual Investment	(975,895)
- Change of Assumptions	(1,516,435)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(77,176)
Pension Expense/Income	1,172,962
Contributions	(1,415,722)
Total Activity in FY 2018	(2,909,164)
Net Pension Liability as of 2018	\$8,435,203

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 671000
 Submission Unit Name: GREENTOWN & EASTERN HOWARD LIBRARY

Wages: \$109,210 Proportionate Share: 0.0000214

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$117,785	\$72,697

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$951	\$5
Net Difference Between Projected and Actual	2,153	0
Change of Assumptions	173	11,672
Changes in Proportion and Differences Between	327	14,380
Total	\$3,604	\$26,057

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,398
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,504)
Total	\$6,894

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,231

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,388)
2020	(7,855)
2021	(9,922)
2022	(1,288)
2023	0
Thereafter	0
Total	(\$22,453)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$114,436	\$72,697	\$37,890

PERF Net Pension Liability - Unaudited
GREENTOWN & EASTERN HOWARD LIBRARY - 671000

Net Pension Liability as of 2017	\$117,785
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,200)
- Net Difference Between Projected and Actual Investment	(10,573)
- Change of Assumptions	(13,390)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,588)
Pension Expense/Income	6,894
Contributions	(12,231)
	(45,088)
Total Activity in FY 2018	(45,088)
Net Pension Liability as of 2018	\$72,697

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 672000
 Submission Unit Name: GREENSBURG COMMUNITY SCHOOLS

Wages: \$2,719,759 Proportionate Share: 0.0005330

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,228,095	\$1,810,625

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,679	\$124
Net Difference Between Projected and Actual	53,624	0
Change of Assumptions	4,314	290,721
Changes in Proportion and Differences Between	102,320	15,099
Total	\$183,937	\$305,944

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$283,895
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	56,790
Total	\$340,685

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$304,603

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$57,391
2020	(43,390)
2021	(103,941)
2022	(32,067)
2023	0
Thereafter	0
Total	(\$122,007)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,850,215	\$1,810,625	\$943,720

PERF Net Pension Liability - Unaudited
GREENSBURG COMMUNITY SCHOOLS - 672000

Net Pension Liability as of 2017	\$2,228,095
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,030)
- Net Difference Between Projected and Actual Investment	(187,112)
- Change of Assumptions	(322,181)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,771
Pension Expense/Income	340,685
Contributions	(304,603)
Total Activity in FY 2018	(417,470)
Net Pension Liability as of 2018	\$1,810,625

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 677001
 Submission Unit Name: WAYNE TOWNSHIP, ALLEN COUNTY-TRUSTEE

Wages: \$1,061,262 Proportionate Share: 0.0002080

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$959,232	\$706,585

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,241	\$48
Net Difference Between Projected and Actual	20,926	0
Change of Assumptions	1,683	113,452
Changes in Proportion and Differences Between	8,202	30,075
Total	\$40,052	\$143,575

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$110,788
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,580)
Total	\$98,208

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,842

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,280
2020	(37,614)
2021	(60,675)
2022	(12,514)
2023	0
Thereafter	0
Total	(\$103,523)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,112,279	\$706,585	\$368,281

PERF Net Pension Liability - Unaudited
WAYNE TOWNSHIP, ALLEN COUNTY-TRUSTEE - 677001

Net Pension Liability as of 2017	\$959,232
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,280)
- Net Difference Between Projected and Actual Investment	(82,715)
- Change of Assumptions	(127,170)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,848)
Pension Expense/Income	98,208
Contributions	(110,842)
Total Activity in FY 2018	(252,647)
Net Pension Liability as of 2018	\$706,585

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 680000
 Submission Unit Name: ALLEN COUNTY

Wages: \$49,952,345 Proportionate Share: 0.0097896

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$46,150,206	\$33,255,714

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$434,920	\$2,270
Net Difference Between Projected and Actual	984,904	0
Change of Assumptions	79,233	5,339,667
Changes in Proportion and Differences Between	296,003	1,934,605
Total	\$1,795,060	\$7,276,542

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,214,293
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,760,661)
Total	\$3,453,632

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,514,281

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$14,193
2020	(1,917,750)
2021	(2,988,954)
2022	(588,971)
2023	0
Thereafter	0
Total	(\$5,481,482)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$52,349,839	\$33,255,714	\$17,333,294

PERF Net Pension Liability - Unaudited

ALLEN COUNTY - 680000

Net Pension Liability as of 2017	\$46,150,206
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(407,976)
- Net Difference Between Projected and Actual Investment	(4,001,437)
- Change of Assumptions	(6,001,414)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(423,016)
Pension Expense/Income	3,453,632
Contributions	(5,514,281)
Total Activity in FY 2018	(12,894,492)
Net Pension Liability as of 2018	\$33,255,714

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 681000
 Submission Unit Name: WAYNE TOWNSHIP, WAYNE COUNTY

Wages: \$399,382 Proportionate Share: 0.0000783

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$327,923	\$265,989

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,479	\$18
Net Difference Between Projected and Actual	7,878	0
Change of Assumptions	634	42,708
Changes in Proportion and Differences Between	15,854	812
Total	\$27,845	\$43,538

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,705
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,952
Total	\$57,657

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,731

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,796
2020	(6,385)
2021	(15,395)
2022	(4,709)
2023	0
Thereafter	0
Total	(\$15,693)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$418,709	\$265,989	\$138,637

PERF Net Pension Liability - Unaudited

WAYNE TOWNSHIP, WAYNE COUNTY - 681000

Net Pension Liability as of 2017	\$327,923
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,513)
- Net Difference Between Projected and Actual Investment	(27,553)
- Change of Assumptions	(47,339)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,545
Pension Expense/Income	57,657
Contributions	(44,731)
Total Activity in FY 2018	(61,934)
Net Pension Liability as of 2018	\$265,989

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 682000
 Submission Unit Name: MSD OF SOUTHWEST ALLEN COUNTY

Wages: \$7,697,885 Proportionate Share: 0.0015086

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,743,177	\$5,124,782

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,022	\$350
Net Difference Between Projected and Actual	151,776	0
Change of Assumptions	12,210	822,855
Changes in Proportion and Differences Between	50,274	15,471
Total	\$281,282	\$838,676

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$803,535
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	102,956
Total	\$906,491

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$859,363

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$129,228
2020	(212,354)
2021	(383,506)
2022	(90,762)
2023	0
Thereafter	0
Total	(557,394)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,067,231	\$5,124,782	\$2,671,101

PERF Net Pension Liability - Unaudited

MSD OF SOUTHWEST ALLEN COUNTY - 682000

Net Pension Liability as of 2017	\$6,743,177
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(56,155)
- Net Difference Between Projected and Actual Investment	(576,796)
- Change of Assumptions	(918,912)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(113,660)
Pension Expense/Income	906,491
Contributions	(859,363)
Total Activity in FY 2018	(1,618,395)
Net Pension Liability as of 2018	\$5,124,782

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 683000
 Submission Unit Name: CASTON SCHOOL CORPORATION

Wages: \$920,848 Proportionate Share: 0.0001805

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$868,216	\$613,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,019	\$42
Net Difference Between Projected and Actual	18,160	0
Change of Assumptions	1,461	98,452
Changes in Proportion and Differences Between	857	48,797
Total	\$28,497	\$147,291

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$96,141
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,606)
Total	\$82,535

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,135

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$9,847)
2020	(39,814)
2021	(58,274)
2022	(10,859)
2023	0
Thereafter	0
Total	(\$118,794)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$965,223	\$613,167	\$319,590

PERF Net Pension Liability - Unaudited

CASTON SCHOOL CORPORATION - 683000

Net Pension Liability as of 2017	\$868,216
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,837)
- Net Difference Between Projected and Actual Investment	(75,648)
- Change of Assumptions	(110,931)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,033)
Pension Expense/Income	82,535
Contributions	(103,135)
Total Activity in FY 2018	(255,049)
Net Pension Liability as of 2018	\$613,167

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 685000
 Submission Unit Name: TOWN OF NORTH MANCHESTER

Wages: \$1,702,218 Proportionate Share: 0.0003336

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,396,909	\$1,133,254

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,821	\$77
Net Difference Between Projected and Actual	33,563	0
Change of Assumptions	2,700	181,960
Changes in Proportion and Differences Between	61,351	12,681
Total	\$112,435	\$194,718

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$177,687
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,896
Total	\$194,583

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$190,648

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$31,287
2020	(27,965)
2021	(65,535)
2022	(20,070)
2023	0
Thereafter	0
Total	(\$82,283)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,783,924	\$1,133,254	\$590,666

PERF Net Pension Liability - Unaudited

TOWN OF NORTH MANCHESTER - 685000

Net Pension Liability as of 2017	\$1,396,909
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,701)
- Net Difference Between Projected and Actual Investment	(117,368)
- Change of Assumptions	(201,689)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,168
Pension Expense/Income	194,583
Contributions	(190,648)
Total Activity in FY 2018	(263,655)
Net Pension Liability as of 2018	\$1,133,254

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 686000
 Submission Unit Name: BEDFORD PUBLIC LIBRARY

Wages: \$765,256 Proportionate Share: 0.0001500

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$704,478	\$509,557

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,664	\$35
Net Difference Between Projected and Actual	15,091	0
Change of Assumptions	1,214	81,816
Changes in Proportion and Differences Between	3,488	29,202
Total	\$26,457	\$111,053

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,895
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,485
Total	\$90,380

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,709

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,276)
2020	(29,326)
2021	(44,970)
2022	(9,024)
2023	0
Thereafter	0
Total	(\$84,596)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$802,124	\$509,557	\$265,587

PERF Net Pension Liability - Unaudited

BEDFORD PUBLIC LIBRARY - 686000

Net Pension Liability as of 2017	\$704,478
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,203)
- Net Difference Between Projected and Actual Investment	(61,025)
- Change of Assumptions	(91,913)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,451)
Pension Expense/Income	90,380
Contributions	(85,709)
Total Activity in FY 2018	(194,921)
Net Pension Liability as of 2018	\$509,557

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 687000
 Submission Unit Name: CITY OF WHITING

Wages: \$2,723,741 Proportionate Share: 0.0005338

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,531,926	\$1,813,343

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,715	\$124
Net Difference Between Projected and Actual	53,704	0
Change of Assumptions	4,320	291,157
Changes in Proportion and Differences Between	10,855	102,599
Total	\$92,594	\$393,880

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$284,321
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,523)
Total	\$253,798

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$300,965

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,768
2020	(107,886)
2021	(166,053)
2022	(32,115)
2023	0
Thereafter	0
Total	(301,286)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,854,493	\$1,813,343	\$945,137

PERF Net Pension Liability - Unaudited

CITY OF WHITING - 687000

Net Pension Liability as of 2017	\$2,531,926
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,528)
- Net Difference Between Projected and Actual Investment	(219,860)
- Change of Assumptions	(327,489)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(101,539)
Pension Expense/Income	253,798
Contributions	(300,965)
Total Activity in FY 2018	(718,583)
Net Pension Liability as of 2018	\$1,813,343

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 688000
 Submission Unit Name: CITY OF MARION

Wages: \$3,177,216 Proportionate Share: 0.0006227

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,001,726	\$2,115,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,665	\$144
Net Difference Between Projected and Actual	62,648	0
Change of Assumptions	5,040	339,647
Changes in Proportion and Differences Between	0	166,521
Total	\$95,353	\$506,312

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$331,672
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(296,725)
Total	\$34,947

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$350,912

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$30,886)
2020	(139,090)
2021	(203,520)
2022	(37,463)
2023	0
Thereafter	0
Total	(\$410,959)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,329,885	\$2,115,340	\$1,102,542

PERF Net Pension Liability - Unaudited

CITY OF MARION - 688000

Net Pension Liability as of 2017	\$3,001,726
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,155)
- Net Difference Between Projected and Actual Investment	(261,676)
- Change of Assumptions	(382,802)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	101,212
Pension Expense/Income	34,947
Contributions	(350,912)
Total Activity in FY 2018	(886,386)
Net Pension Liability as of 2018	\$2,115,340

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 689000
 Submission Unit Name: TOWN OF WINAMAC

Wages: \$1,086,266 Proportionate Share: 0.0002129

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$922,647	\$723,231

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,458	\$49
Net Difference Between Projected and Actual	21,419	0
Change of Assumptions	1,723	116,125
Changes in Proportion and Differences Between	22,962	877
Total	\$55,562	\$117,051

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$113,398
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,723
Total	\$132,121

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$121,631

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$23,195
2020	(23,718)
2021	(48,156)
2022	(12,810)
2023	0
Thereafter	0
Total	(61,489)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,138,482	\$723,231	\$376,957

PERF Net Pension Liability - Unaudited

TOWN OF WINAMAC - 689000

Net Pension Liability as of 2017	\$922,647
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,397)
- Net Difference Between Projected and Actual Investment	(78,270)
- Change of Assumptions	(129,216)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,977
Pension Expense/Income	132,121
Contributions	(121,631)
Total Activity in FY 2018	(199,416)
Net Pension Liability as of 2018	\$723,231

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 691000
 Submission Unit Name: WRIGHT-HAGEMAN PUBLIC LIBRARY

Wages: \$89,146 Proportionate Share: 0.0000175

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$77,631	\$59,448

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$777	\$4
Net Difference Between Projected and Actual	1,761	0
Change of Assumptions	142	9,545
Changes in Proportion and Differences Between	670	148
Total	\$3,350	\$9,697

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,321
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	144
Total	\$9,465

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,984

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,363
2020	(2,334)
2021	(4,324)
2022	(1,052)
2023	0
Thereafter	0
Total	(\$6,347)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$93,581	\$59,448	\$30,985

PERF Net Pension Liability - Unaudited

WRIGHT-HAGEMAN PUBLIC LIBRARY - 691000

Net Pension Liability as of 2017	\$77,631
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(641)
- Net Difference Between Projected and Actual Investment	(6,627)
- Change of Assumptions	(10,649)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	253
Pension Expense/Income	9,465
Contributions	(9,984)
Total Activity in FY 2018	(18,183)
Net Pension Liability as of 2018	\$59,448

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 692000
 Submission Unit Name: NEWTON COUNTY AUDITOR

Wages: \$3,674,658 Proportionate Share: 0.0007202

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,316,711	\$2,446,552

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,996	\$167
Net Difference Between Projected and Actual	72,457	0
Change of Assumptions	5,829	392,828
Changes in Proportion and Differences Between	44,310	69,260
Total	\$154,592	\$462,255

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$383,604
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,482)
Total	\$375,122

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$411,267

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$58,450
2020	(120,141)
2021	(202,643)
2022	(43,329)
2023	0
Thereafter	0
Total	(\$307,663)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,851,266	\$2,446,552	\$1,275,173

PERF Net Pension Liability - Unaudited

NEWTON COUNTY AUDITOR - 692000

Net Pension Liability as of 2017	\$3,316,711
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,585)
- Net Difference Between Projected and Actual Investment	(285,901)
- Change of Assumptions	(440,252)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(79,276)
Pension Expense/Income	375,122
Contributions	(411,267)
Total Activity in FY 2018	(870,159)
Net Pension Liability as of 2018	\$2,446,552

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 692001
 Submission Unit Name: NEWTON COUNTY AUDITOR-HIGHWAY DEPARTMENT

Wages: \$634,702 Proportionate Share: 0.0001244

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$610,785	\$422,592

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,527	\$29
Net Difference Between Projected and Actual	12,516	0
Change of Assumptions	1,007	67,853
Changes in Proportion and Differences Between	2,776	37,172
Total	\$21,826	\$105,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,260
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,094)
Total	\$43,166

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,087

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,637)
2020	(29,426)
2021	(42,681)
2022	(7,484)
2023	0
Thereafter	0
Total	(\$83,228)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$665,228	\$422,592	\$220,260

PERF Net Pension Liability - Unaudited

NEWTON COUNTY AUDITOR-HIGHWAY DEPARTMENT - 692001

Net Pension Liability as of 2017	\$610,785
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,627)
- Net Difference Between Projected and Actual Investment	(53,477)
- Change of Assumptions	(76,653)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,515)
Pension Expense/Income	43,166
Contributions	(71,087)
Total Activity in FY 2018	(188,193)
Net Pension Liability as of 2018	\$422,592

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 695000
 Submission Unit Name: DELPHI PUBLIC LIBRARY

Wages: \$273,852 Proportionate Share: 0.0000537

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$240,923	\$182,421

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,386	\$12
Net Difference Between Projected and Actual	5,403	0
Change of Assumptions	435	29,290
Changes in Proportion and Differences Between	123	4,072
Total	\$8,347	\$33,374

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,603
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,709)
Total	\$23,894

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,671

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$131
2020	(8,116)
2021	(13,813)
2022	(3,229)
2023	0
Thereafter	0
Total	(\$25,027)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$287,160	\$182,421	\$95,080

PERF Net Pension Liability - Unaudited

DELPHI PUBLIC LIBRARY - 695000

Net Pension Liability as of 2017	\$240,923
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,014)
- Net Difference Between Projected and Actual Investment	(20,628)
- Change of Assumptions	(32,723)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,640
Pension Expense/Income	23,894
Contributions	(30,671)
Total Activity in FY 2018	(58,502)
Net Pension Liability as of 2018	\$182,421

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 696000
 Submission Unit Name: CITY OF CROWN POINT

Wages: \$6,518,863 Proportionate Share: 0.0012776

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,550,606	\$4,340,065

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,760	\$296
Net Difference Between Projected and Actual	128,536	0
Change of Assumptions	10,340	696,858
Changes in Proportion and Differences Between	116,424	5,292
Total	\$312,060	\$702,446

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$680,496
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	57,209
Total	\$737,705

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$730,113

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$123,794
2020	(145,569)
2021	(291,746)
2022	(76,865)
2023	0
Thereafter	0
Total	(\$390,386)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,831,960	\$4,340,065	\$2,262,096

PERF Net Pension Liability - Unaudited

CITY OF CROWN POINT - 696000

Net Pension Liability as of 2017	\$5,550,606
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(44,640)
- Net Difference Between Projected and Actual Investment	(471,184)
- Change of Assumptions	(775,638)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,329
Pension Expense/Income	737,705
Contributions	(730,113)
Total Activity in FY 2018	(1,210,541)
Net Pension Liability as of 2018	\$4,340,065

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 761000
 Submission Unit Name: SOUTH NEWTON SCHOOL

Wages: \$794,855 Proportionate Share: 0.0001558

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$660,755	\$529,260

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,922	\$36
Net Difference Between Projected and Actual	15,675	0
Change of Assumptions	1,261	84,980
Changes in Proportion and Differences Between	33,976	1,318
Total	\$57,834	\$86,334

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,985
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,957
Total	\$93,942

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,021

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$26,518
2020	(13,337)
2021	(32,309)
2022	(9,372)
2023	0
Thereafter	0
Total	(28,500)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$833,140	\$529,260	\$275,857

PERF Net Pension Liability - Unaudited

SOUTH NEWTON SCHOOL - 761000

Net Pension Liability as of 2017	\$660,755
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,149)
- Net Difference Between Projected and Actual Investment	(55,717)
- Change of Assumptions	(94,328)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,778
Pension Expense/Income	93,942
Contributions	(89,021)
Total Activity in FY 2018	(131,495)
Net Pension Liability as of 2018	\$529,260

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 762000
 Submission Unit Name: SPEEDWAY PUBLIC SCHOOLS

Wages: \$2,121,375 Proportionate Share: 0.0004157

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,841,279	\$1,412,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,468	\$96
Net Difference Between Projected and Actual	41,822	0
Change of Assumptions	3,364	226,741
Changes in Proportion and Differences Between	31,246	5,969
Total	\$94,900	\$232,806

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$221,417
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	49,975
Total	\$271,392

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,301

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$45,384
2020	(55,192)
2021	(103,087)
2022	(25,011)
2023	0
Thereafter	0
Total	(\$137,906)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,222,954	\$1,412,152	\$736,031

PERF Net Pension Liability - Unaudited

SPEEDWAY PUBLIC SCHOOLS - 762000

Net Pension Liability as of 2017	\$1,841,279
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,167)
- Net Difference Between Projected and Actual Investment	(157,121)
- Change of Assumptions	(252,940)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,990)
Pension Expense/Income	271,392
Contributions	(233,301)
Total Activity in FY 2018	(429,127)
Net Pension Liability as of 2018	\$1,412,152

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 764000
 Submission Unit Name: MARSHALL COUNTY

Wages: \$7,661,012 Proportionate Share: 0.0015014

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,661,977	\$5,100,324

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,702	\$348
Net Difference Between Projected and Actual	151,052	0
Change of Assumptions	12,152	818,928
Changes in Proportion and Differences Between	103,919	7,892
Total	\$333,825	\$827,168

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$799,700
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	105,364
Total	\$905,064

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$858,033

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$164,849
2020	(196,793)
2021	(371,071)
2022	(90,328)
2023	0
Thereafter	0
Total	(\$493,343)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,028,729	\$5,100,324	\$2,658,352

PERF Net Pension Liability - Unaudited

MARSHALL COUNTY - 764000

Net Pension Liability as of 2017	\$6,661,977
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(54,994)
- Net Difference Between Projected and Actual Investment	(568,748)
- Change of Assumptions	(913,740)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(71,202)
Pension Expense/Income	905,064
Contributions	(858,033)
Total Activity in FY 2018	(1,561,653)
Net Pension Liability as of 2018	\$5,100,324

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 765000
 Submission Unit Name: RUSH COUNTY

Wages: \$3,557,840 Proportionate Share: 0.0006973

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,147,619	\$2,368,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,979	\$162
Net Difference Between Projected and Actual	70,153	0
Change of Assumptions	5,644	380,337
Changes in Proportion and Differences Between	45,229	31,022
Total	\$152,005	\$411,521

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$371,407
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	48,750
Total	\$420,157

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$393,689

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$70,404
2020	(103,618)
2021	(184,351)
2022	(41,951)
2023	0
Thereafter	0
Total	(\$259,516)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,728,808	\$2,368,760	\$1,234,627

PERF Net Pension Liability - Unaudited

RUSH COUNTY - 765000

Net Pension Liability as of 2017	\$3,147,619
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,517)
- Net Difference Between Projected and Actual Investment	(269,934)
- Change of Assumptions	(425,231)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83,645)
Pension Expense/Income	420,157
Contributions	(393,689)
Total Activity in FY 2018	(778,859)
Net Pension Liability as of 2018	\$2,368,760

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 776000
 Submission Unit Name: RICHMOND CIVIL CITY

Wages: \$3,892,928 Proportionate Share: 0.0007629

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,326,081	\$2,591,606

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,893	\$177
Net Difference Between Projected and Actual	76,753	0
Change of Assumptions	6,175	416,118
Changes in Proportion and Differences Between	49,938	67,578
Total	\$166,759	\$483,873

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$406,348
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(88,816)
Total	\$317,532

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$434,973

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,785
2020	(96,195)
2021	(176,806)
2022	(45,898)
2023	0
Thereafter	0
Total	(\$317,114)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,079,604	\$2,591,606	\$1,350,777

PERF Net Pension Liability - Unaudited

RICHMOND CIVIL CITY - 776000

Net Pension Liability as of 2017	\$3,326,081
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,869)
- Net Difference Between Projected and Actual Investment	(282,617)
- Change of Assumptions	(463,346)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	155,798
Pension Expense/Income	317,532
Contributions	(434,973)
Total Activity in FY 2018	(734,475)
Net Pension Liability as of 2018	\$2,591,606

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 778000
 Submission Unit Name: MUNCIE COMMUNITY SCHOOLS

Wages: \$4,118,621 Proportionate Share: 0.0008072

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,102,389	\$2,742,095

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,861	\$187
Net Difference Between Projected and Actual	81,210	0
Change of Assumptions	6,533	440,281
Changes in Proportion and Differences Between	0	960,041
Total	\$123,604	\$1,400,509

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$429,944
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(920,056)
Total	(\$490,112)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$449,048

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$638,919)
2020	(281,339)
2021	(308,083)
2022	(48,564)
2023	0
Thereafter	0
Total	(\$1,276,905)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,316,498	\$2,742,095	\$1,429,214

PERF Net Pension Liability - Unaudited

MUNCIE COMMUNITY SCHOOLS - 778000

Net Pension Liability as of 2017	\$4,102,389
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(39,051)
- Net Difference Between Projected and Actual Investment	(362,036)
- Change of Assumptions	(499,615)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	479,568
Pension Expense/Income	(490,112)
Contributions	(449,048)
Total Activity in FY 2018	(1,360,294)
Net Pension Liability as of 2018	\$2,742,095

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 779000
 Submission Unit Name: PENN CIVIL TWP-ST JOSEPH COUNTY

Wages: \$1,371,732 Proportionate Share: 0.0002688

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,127,432	\$913,126

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,942	\$62
Net Difference Between Projected and Actual	27,043	0
Change of Assumptions	2,176	146,615
Changes in Proportion and Differences Between	47,125	19,783
Total	\$88,286	\$166,460

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$143,173
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,995)
Total	\$140,178

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,636

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$14,966
2020	(23,789)
2021	(53,179)
2022	(16,172)
2023	0
Thereafter	0
Total	(\$78,174)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,437,407	\$913,126	\$475,933

PERF Net Pension Liability - Unaudited

PENN CIVIL TWP-ST JOSEPH COUNTY - 779000

Net Pension Liability as of 2017	\$1,127,432
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,656)
- Net Difference Between Projected and Actual Investment	(94,771)
- Change of Assumptions	(162,541)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,120
Pension Expense/Income	140,178
Contributions	(153,636)
Total Activity in FY 2018	(214,306)
Net Pension Liability as of 2018	\$913,126

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 780000
 Submission Unit Name: STEUBEN COUNTY MSD

Wages: \$3,666,262 Proportionate Share: 0.0007185

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,260,942	\$2,440,777

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,921	\$167
Net Difference Between Projected and Actual	72,286	0
Change of Assumptions	5,815	391,901
Changes in Proportion and Differences Between	985	46,707
Total	\$111,007	\$438,775

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$382,699
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(50,342)
Total	\$332,357

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$410,603

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$21,340
2020	(113,520)
2021	(192,361)
2022	(43,227)
2023	0
Thereafter	0
Total	(\$327,768)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,842,175	\$2,440,777	\$1,272,163

PERF Net Pension Liability - Unaudited

STEUBEN COUNTY MSD - 780000

Net Pension Liability as of 2017	\$3,260,942
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,644)
- Net Difference Between Projected and Actual Investment	(280,046)
- Change of Assumptions	(438,443)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,214
Pension Expense/Income	332,357
Contributions	(410,603)
Total Activity in FY 2018	(820,165)
Net Pension Liability as of 2018	\$2,440,777

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 781000
 Submission Unit Name: INDIANAPOLIS-MARION COUNTY BUILDING AUTHORITY

Wages: \$2,884,234 Proportionate Share: 0.0005653

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,554,680	\$1,920,350

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,114	\$131
Net Difference Between Projected and Actual	56,873	0
Change of Assumptions	4,575	308,339
Changes in Proportion and Differences Between	4,313	64,925
Total	\$90,875	\$373,395

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$301,099
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,372)
Total	\$266,727

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$320,895

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$8,042)
2020	(90,836)
2021	(149,631)
2022	(34,011)
2023	0
Thereafter	0
Total	(\$282,520)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,022,939	\$1,920,350	\$1,000,910

PERF Net Pension Liability - Unaudited

INDIANAPOLIS-MARION COUNTY BUILDING AUTHORITY - 781000

Net Pension Liability as of 2017	\$2,554,680
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,550)
- Net Difference Between Projected and Actual Investment	(219,150)
- Change of Assumptions	(344,781)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,319
Pension Expense/Income	266,727
Contributions	(320,895)
Total Activity in FY 2018	(634,330)
Net Pension Liability as of 2018	\$1,920,350

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 782000
 Submission Unit Name: HUNTINGTON COUNTY

Wages: \$6,063,364 Proportionate Share: 0.0011883

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,247,221	\$4,036,709

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,792	\$276
Net Difference Between Projected and Actual	119,551	0
Change of Assumptions	9,618	648,150
Changes in Proportion and Differences Between	69,361	24,800
Total	\$251,322	\$673,226

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$632,931
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	81,561
Total	\$714,492

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$661,049

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$100,299
2020	(157,922)
2021	(292,788)
2022	(71,493)
2023	0
Thereafter	0
Total	(421,904)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,354,429	\$4,036,709	\$2,103,983

PERF Net Pension Liability - Unaudited

HUNTINGTON COUNTY - 782000

Net Pension Liability as of 2017	\$5,247,221
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(43,062)
- Net Difference Between Projected and Actual Investment	(447,389)
- Change of Assumptions	(722,780)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,724)
Pension Expense/Income	714,492
Contributions	(661,049)
Total Activity in FY 2018	(1,210,512)
Net Pension Liability as of 2018	\$4,036,709

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 782001
 Submission Unit Name: NORWOOD REGIONAL WATER & SEWER DIST.

Wages: \$20,808 Proportionate Share: 0.0000041

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$17,846	\$13,928

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$182	\$1
Net Difference Between Projected and Actual	412	0
Change of Assumptions	33	2,236
Changes in Proportion and Differences Between	291	331
Total	\$918	\$2,568

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,184
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,089)
Total	(\$905)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,330

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$47
2020	(503)
2021	(946)
2022	(248)
2023	0
Thereafter	0
Total	(\$1,650)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,925	\$13,928	\$7,259

PERF Net Pension Liability - Unaudited
NORWOOD REGIONAL WATER & SEWER DIST. - 782001

Net Pension Liability as of 2017	\$17,846
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(144)
- Net Difference Between Projected and Actual Investment	(1,516)
- Change of Assumptions	(2,490)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,467
Pension Expense/Income	(905)
Contributions	(2,330)
	(3,918)
Total Activity in FY 2018	(3,918)
Net Pension Liability as of 2018	\$13,928

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 791000
 Submission Unit Name: JAY COUNTY

Wages: \$5,014,311 Proportionate Share: 0.0009827

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,539,174	\$3,338,276

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,658	\$228
Net Difference Between Projected and Actual	98,867	0
Change of Assumptions	7,954	536,007
Changes in Proportion and Differences Between	2,763	120,366
Total	\$153,242	\$656,601

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$523,421
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,587)
Total	\$495,834

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$556,561

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,645
2020	(174,534)
2021	(280,349)
2022	(59,121)
2023	0
Thereafter	0
Total	(\$503,359)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,254,984	\$3,338,276	\$1,739,951

PERF Net Pension Liability - Unaudited

JAY COUNTY - 791000

Net Pension Liability as of 2017	\$4,539,174
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(39,251)
- Net Difference Between Projected and Actual Investment	(391,573)
- Change of Assumptions	(600,933)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(108,414)
Pension Expense/Income	495,834
Contributions	(556,561)
Total Activity in FY 2018	(1,200,898)
Net Pension Liability as of 2018	\$3,338,276

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 792000
 Submission Unit Name: MSD WARREN TWP

Wages: \$20,552,615 Proportionate Share: 0.0040279

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$17,825,651	\$13,682,959

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$178,946	\$934
Net Difference Between Projected and Actual	405,235	0
Change of Assumptions	32,600	2,196,989
Changes in Proportion and Differences Between	216,826	18,806
Total	\$833,607	\$2,216,729

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,145,404
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	210,352
Total	\$2,355,756

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,293,707

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$374,409
2020	(527,274)
2021	(987,925)
2022	(242,332)
2023	0
Thereafter	0
Total	(\$1,383,122)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,539,176	\$13,682,959	\$7,131,729

PERF Net Pension Liability - Unaudited

MSD WARREN TWP - 792000

Net Pension Liability as of 2017	\$17,825,651
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(146,683)
- Net Difference Between Projected and Actual Investment	(1,520,754)
- Change of Assumptions	(2,450,594)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(86,710)
Pension Expense/Income	2,355,756
Contributions	(2,293,707)
Total Activity in FY 2018	(4,142,692)
Net Pension Liability as of 2018	\$13,682,959

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 793000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP

Wages: \$27,482,875 Proportionate Share: 0.0053861

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$24,851,689	\$18,296,825

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$239,287	\$1,249
Net Difference Between Projected and Actual	541,880	0
Change of Assumptions	43,593	2,937,809
Changes in Proportion and Differences Between	251,067	549,213
Total	\$1,075,827	\$3,488,271

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,868,830
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	162,419
Total	\$3,031,249

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,075,977

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$353,366
2020	(916,749)
2021	(1,525,019)
2022	(324,042)
2023	0
Thereafter	0
Total	(\$2,412,444)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$28,802,144	\$18,296,825	\$9,536,534

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP - 793000

Net Pension Liability as of 2017	\$24,851,689
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(214,636)
- Net Difference Between Projected and Actual Investment	(2,143,243)
- Change of Assumptions	(3,293,230)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(859,027)
Pension Expense/Income	3,031,249
Contributions	(3,075,977)
Total Activity in FY 2018	(6,554,864)
Net Pension Liability as of 2018	\$18,296,825

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 794000
 Submission Unit Name: DELAWARE COUNTY HOUSING AUTHORITY

Wages: \$315,486 Proportionate Share: 0.0000618

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$279,739	\$209,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,746	\$14
Net Difference Between Projected and Actual	6,218	0
Change of Assumptions	500	33,708
Changes in Proportion and Differences Between	471	6,704
Total	\$9,935	\$40,426

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,917
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,282)
Total	\$29,635

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,335

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$474)
2020	(9,912)
2021	(16,389)
2022	(3,716)
2023	0
Thereafter	0
Total	(\$30,491)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$330,475	\$209,937	\$109,422

PERF Net Pension Liability - Unaudited
DELAWARE COUNTY HOUSING AUTHORITY - 794000

Net Pension Liability as of 2017	\$279,739
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,364)
- Net Difference Between Projected and Actual Investment	(24,007)
- Change of Assumptions	(37,699)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32)
Pension Expense/Income	29,635
Contributions	(35,335)
Total Activity in FY 2018	(69,802)
Net Pension Liability as of 2018	\$209,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 795000
 Submission Unit Name: ELKHART COMMUNITY SCHOOLS

Wages: \$22,772,710 Proportionate Share: 0.0044630

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$20,041,253	\$15,161,013

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$198,276	\$1,035
Net Difference Between Projected and Actual	449,010	0
Change of Assumptions	36,122	2,434,311
Changes in Proportion and Differences Between	32,800	354,896
Total	\$716,208	\$2,790,242

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,377,154
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(149,276)
Total	\$2,227,878

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,564,504

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$17,590
2020	(675,058)
2021	(1,148,059)
2022	(268,507)
2023	0
Thereafter	0
Total	(\$2,074,034)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$23,865,871	\$15,161,013	\$7,902,109

PERF Net Pension Liability - Unaudited

ELKHART COMMUNITY SCHOOLS - 795000

Net Pension Liability as of 2017	\$20,041,253
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(167,810)
- Net Difference Between Projected and Actual Investment	(1,716,366)
- Change of Assumptions	(2,719,968)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,530
Pension Expense/Income	2,227,878
Contributions	(2,564,504)
Total Activity in FY 2018	(4,880,240)
Net Pension Liability as of 2018	\$15,161,013

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 797000
 Submission Unit Name: NORTHWESTERN SCHOOL CORP-HOWARD CO

Wages: \$1,829,643 Proportionate Share: 0.0003586

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,592,771	\$1,218,180

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,931	\$83
Net Difference Between Projected and Actual	36,078	0
Change of Assumptions	2,902	195,596
Changes in Proportion and Differences Between	5,048	10,870
Total	\$59,959	\$206,549

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$191,003
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,378)
Total	\$182,625

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$204,920

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$13,591
2020	(49,649)
2021	(88,957)
2022	(21,575)
2023	0
Thereafter	0
Total	(\$146,590)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,917,612	\$1,218,180	\$634,931

PERF Net Pension Liability - Unaudited
NORTHWESTERN SCHOOL CORP-HOWARD CO - 797000

Net Pension Liability as of 2017	\$1,592,771
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,164)
- Net Difference Between Projected and Actual Investment	(136,014)
- Change of Assumptions	(218,267)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,149
Pension Expense/Income	182,625
Contributions	(204,920)
Total Activity in FY 2018	(374,591)
Net Pension Liability as of 2018	\$1,218,180

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 798000
 Submission Unit Name: WELLS COUNTY PUBLIC LIBRARY

Wages: \$621,175 Proportionate Share: 0.0001217

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$513,524	\$413,420

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,407	\$28
Net Difference Between Projected and Actual	12,244	0
Change of Assumptions	985	66,380
Changes in Proportion and Differences Between	27,945	463
Total	\$46,581	\$66,871

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,822
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,978
Total	\$79,800

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,572

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$21,603
2020	(9,873)
2021	(24,698)
2022	(7,322)
2023	0
Thereafter	0
Total	(20,290)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$650,790	\$413,420	\$215,480

PERF Net Pension Liability - Unaudited

WELLS COUNTY PUBLIC LIBRARY - 798000

Net Pension Liability as of 2017	\$513,524
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,974)
- Net Difference Between Projected and Actual Investment	(43,240)
- Change of Assumptions	(73,640)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,522
Pension Expense/Income	79,800
Contributions	(69,572)
Total Activity in FY 2018	(100,104)
Net Pension Liability as of 2018	\$413,420

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 799000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF PERRY TOWNSHIP

Wages: \$26,880,508 Proportionate Share: 0.0052680

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$22,181,010	\$17,895,634

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$234,040	\$1,222
Net Difference Between Projected and Actual	529,998	0
Change of Assumptions	42,637	2,873,393
Changes in Proportion and Differences Between	873,737	115,734
Total	\$1,680,412	\$2,990,349

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,805,926
Specific Liabilities of Individual Employers	\$38,474
Net Amortization of Deferred Amounts from Changes in	409,671
Total	\$3,254,071

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,040,022

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$531,630
2020	(462,846)
2021	(1,061,781)
2022	(316,940)
2023	0
Thereafter	0
Total	(\$1,309,937)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$28,170,605	\$17,895,634	\$9,327,428

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF PERRY TOWNSHIP - 799000

Net Pension Liability as of 2017	\$22,181,010
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(171,210)
- Net Difference Between Projected and Actual Investment	(1,866,569)
- Change of Assumptions	(3,186,890)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	725,244
Pension Expense/Income	3,254,071
Contributions	(3,040,022)
Total Activity in FY 2018	(4,285,376)
Net Pension Liability as of 2018	\$17,895,634

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 800000
 Submission Unit Name: TELL CITY SCHOOLS

Wages: \$1,253,655 Proportionate Share: 0.0002457

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,065,417	\$834,654

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,916	\$57
Net Difference Between Projected and Actual	24,719	0
Change of Assumptions	1,989	134,015
Changes in Proportion and Differences Between	36,338	1,192
Total	\$73,962	\$135,264

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$130,869
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	63,001
Total	\$193,870

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,403

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$36,027
2020	(26,855)
2021	(55,693)
2022	(14,781)
2023	0
Thereafter	0
Total	(\$61,302)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,313,880	\$834,654	\$435,032

PERF Net Pension Liability - Unaudited

TELL CITY SCHOOLS - 800000

Net Pension Liability as of 2017	\$1,065,417
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,547)
- Net Difference Between Projected and Actual Investment	(90,395)
- Change of Assumptions	(149,132)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,156)
Pension Expense/Income	193,870
Contributions	(140,403)
Total Activity in FY 2018	(230,763)
Net Pension Liability as of 2018	\$834,654

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 802000
 Submission Unit Name: CITY OF KENDALLVILLE

Wages: \$2,437,542 Proportionate Share: 0.0004777

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,156,264	\$1,622,769

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,223	\$111
Net Difference Between Projected and Actual	48,060	0
Change of Assumptions	3,866	260,558
Changes in Proportion and Differences Between	1,673	25,534
Total	\$74,822	\$286,203

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$254,440
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,816)
Total	\$252,624

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$273,005

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,145
2020	(73,291)
2021	(125,496)
2022	(28,739)
2023	0
Thereafter	0
Total	(\$211,381)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,554,498	\$1,622,769	\$845,807

PERF Net Pension Liability - Unaudited

CITY OF KENDALLVILLE - 802000

Net Pension Liability as of 2017	\$2,156,264
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,165)
- Net Difference Between Projected and Actual Investment	(184,915)
- Change of Assumptions	(291,313)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,721)
Pension Expense/Income	252,624
Contributions	(273,005)
Total Activity in FY 2018	(533,495)
Net Pension Liability as of 2018	\$1,622,769

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 804000
 Submission Unit Name: INDIANAPOLIS-MARION COUNTY PUBLIC LIBRARY

Wages: \$15,288,560 Proportionate Share: 0.0029962

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$14,062,339	\$10,178,227

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$133,111	\$695
Net Difference Between Projected and Actual	301,439	0
Change of Assumptions	24,250	1,634,256
Changes in Proportion and Differences Between	181,003	457,476
Total	\$639,803	\$2,092,427

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,595,884
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	43,944
Total	\$1,639,828

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,712,314

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$181,906
2020	(557,953)
2021	(896,315)
2022	(180,262)
2023	0
Thereafter	0
Total	(552,624)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,022,165	\$10,178,227	\$5,305,019

PERF Net Pension Liability - Unaudited

INDIANAPOLIS-MARION COUNTY PUBLIC LIBRARY - 804000

Net Pension Liability as of 2017	\$14,062,339
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(123,729)
- Net Difference Between Projected and Actual Investment	(1,217,939)
- Change of Assumptions	(1,835,788)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(634,170)
Pension Expense/Income	1,639,828
Contributions	(1,712,314)
Total Activity in FY 2018	(3,884,112)
Net Pension Liability as of 2018	\$10,178,227

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 805000

Submission Unit Name: LAWRENCEBURG FLOOD CONTROL DISTRICT

Wages: \$224,399 Proportionate Share: 0.0000440

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$204,785	\$149,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,955	\$10
Net Difference Between Projected and Actual	4,427	0
Change of Assumptions	356	23,999
Changes in Proportion and Differences Between	98	13,973
Total	\$6,836	\$37,982

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,436
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,924)
Total	\$15,512

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,133

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,887)
2020	(8,796)
2021	(12,817)
2022	(2,646)
2023	0
Thereafter	0
Total	(\$31,146)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$235,290	\$149,470	\$77,906

PERF Net Pension Liability - Unaudited
LAWRENCEBURG FLOOD CONTROL DISTRICT - 805000

Net Pension Liability as of 2017	\$204,785
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,785)
- Net Difference Between Projected and Actual Investment	(17,699)
- Change of Assumptions	(26,931)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	721
Pension Expense/Income	15,512
Contributions	(25,133)
	<hr/>
Total Activity in FY 2018	(55,315)
	<hr/>
Net Pension Liability as of 2018	\$149,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 806000
 Submission Unit Name: CRAWFORD COUNTY

Wages: \$2,440,151 Proportionate Share: 0.0004782

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,973,341	\$1,624,467

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,245	\$111
Net Difference Between Projected and Actual	48,110	0
Change of Assumptions	3,870	260,831
Changes in Proportion and Differences Between	103,389	21,730
Total	\$176,614	\$282,672

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$254,706
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,847
Total	\$261,553

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$269,130

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$46,618
2020	(34,880)
2021	(89,025)
2022	(28,771)
2023	0
Thereafter	0
Total	(106,058)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,557,172	\$1,624,467	\$846,693

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY - 806000

Net Pension Liability as of 2017	\$1,973,341
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,811)
- Net Difference Between Projected and Actual Investment	(165,102)
- Change of Assumptions	(288,645)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	127,261
Pension Expense/Income	261,553
Contributions	(269,130)
Total Activity in FY 2018	(348,874)
Net Pension Liability as of 2018	\$1,624,467

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 806001
 Submission Unit Name: CRAWFORD COUNTY-SOLID WASTE DISTRICT

Wages: \$75,362 Proportionate Share: 0.0000148

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$63,800	\$50,276

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$658	\$3
Net Difference Between Projected and Actual	1,489	0
Change of Assumptions	120	8,073
Changes in Proportion and Differences Between	3,419	67
Total	\$5,686	\$8,143

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,883
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,245
Total	\$9,128

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,440

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,166
2020	(1,452)
2021	(3,282)
2022	(889)
2023	0
Thereafter	0
Total	(\$2,457)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$79,143	\$50,276	\$26,205

PERF Net Pension Liability - Unaudited
CRAWFORD COUNTY-SOLID WASTE DISTRICT - 806001

Net Pension Liability as of 2017	\$63,800
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(507)
- Net Difference Between Projected and Actual Investment	(5,404)
- Change of Assumptions	(8,977)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	676
Pension Expense/Income	9,128
Contributions	(8,440)
Total Activity in FY 2018	(13,524)
Net Pension Liability as of 2018	\$50,276

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 806002
 Submission Unit Name: CRAWFORD COUNTY BLUE RIVER REGIONAL WATER DISTRICT

Wages: \$167,695 Proportionate Share: 0.0000329

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$145,446	\$111,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,462	\$8
Net Difference Between Projected and Actual	3,310	0
Change of Assumptions	266	17,945
Changes in Proportion and Differences Between	1,507	146
Total	\$6,545	\$18,099

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,524
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(133)
Total	\$17,391

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,782

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,733
2020	(4,281)
2021	(8,026)
2022	(1,980)
2023	0
Thereafter	0
Total	(\$11,554)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$175,933	\$111,763	\$58,252

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY BLUE RIVER REGIONAL WATER DISTRICT - 806002

Net Pension Liability as of 2017	\$145,446
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,195)
- Net Difference Between Projected and Actual Investment	(12,405)
- Change of Assumptions	(20,014)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,322
Pension Expense/Income	17,391
Contributions	(18,782)
Total Activity in FY 2018	(33,683)
Net Pension Liability as of 2018	\$111,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 807000
 Submission Unit Name: CITY OF LAWRENCEBURG

Wages: \$5,362,063 Proportionate Share: 0.0010509

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,027,713	\$3,569,955

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,688	\$244
Net Difference Between Projected and Actual	105,728	0
Change of Assumptions	8,506	573,206
Changes in Proportion and Differences Between	44,324	227,353
Total	\$205,246	\$800,803

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$559,747
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,609)
Total	\$510,138

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$599,077

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$20,343
2020	(218,572)
2021	(334,102)
2022	(63,226)
2023	0
Thereafter	0
Total	(\$595,557)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,619,683	\$3,569,955	\$1,860,705

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCEBURG - 807000

Net Pension Liability as of 2017	\$5,027,713
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(45,136)
- Net Difference Between Projected and Actual Investment	(437,496)
- Change of Assumptions	(645,424)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(240,763)
Pension Expense/Income	510,138
Contributions	(599,077)
Total Activity in FY 2018	(1,457,758)
Net Pension Liability as of 2018	\$3,569,955

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 808000
 Submission Unit Name: TOWN OF ARGOS

Wages: \$585,749 Proportionate Share: 0.0001148

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$476,493	\$389,981

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,100	\$27
Net Difference Between Projected and Actual	11,550	0
Change of Assumptions	929	62,617
Changes in Proportion and Differences Between	31,709	441
Total	\$49,288	\$63,085

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,147
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,692
Total	\$75,839

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,604

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$22,426
2020	(7,617)
2021	(21,698)
2022	(6,908)
2023	0
Thereafter	0
Total	(13,797)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$613,892	\$389,981	\$203,263

PERF Net Pension Liability - Unaudited

TOWN OF ARGOS - 808000

Net Pension Liability as of 2017	\$476,493
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,606)
- Net Difference Between Projected and Actual Investment	(39,933)
- Change of Assumptions	(69,338)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,130
Pension Expense/Income	75,839
Contributions	(65,604)
Total Activity in FY 2018	(86,512)
Net Pension Liability as of 2018	\$389,981

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 809000
 Submission Unit Name: LAGRANGE COUNTY

Wages: \$5,879,212 Proportionate Share: 0.0011522

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,993,359	\$3,914,076

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,188	\$267
Net Difference Between Projected and Actual	115,920	0
Change of Assumptions	9,325	628,459
Changes in Proportion and Differences Between	125,085	10,322
Total	\$301,518	\$639,048

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$613,703
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	61,654
Total	\$675,357

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$652,026

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$123,051
2020	(129,154)
2021	(262,107)
2022	(69,320)
2023	0
Thereafter	0
Total	(\$337,530)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,161,384	\$3,914,076	\$2,040,065

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY - 809000

Net Pension Liability as of 2017	\$4,993,359
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(40,033)
- Net Difference Between Projected and Actual Investment	(423,592)
- Change of Assumptions	(699,306)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,317
Pension Expense/Income	675,357
Contributions	(652,026)
Total Activity in FY 2018	(1,079,283)
Net Pension Liability as of 2018	\$3,914,076

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 809001
 Submission Unit Name: LAGRANGE COUNTY-LAGRANGE COUNTY SEWER DISTRICT

Wages: \$482,330 Proportionate Share: 0.0000945

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$426,524	\$321,021

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,198	\$22
Net Difference Between Projected and Actual	9,507	0
Change of Assumptions	765	51,544
Changes in Proportion and Differences Between	1,842	10,382
Total	\$16,312	\$61,948

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,334
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,618
Total	\$51,952

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,240

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$279)
2020	(14,908)
2021	(24,763)
2022	(5,686)
2023	0
Thereafter	0
Total	(\$45,636)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$505,338	\$321,021	\$167,320

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY-LAGRANGE COUNTY SEWER DISTRICT - 809001

Net Pension Liability as of 2017	\$426,524
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,593)
- Net Difference Between Projected and Actual Investment	(36,578)
- Change of Assumptions	(57,627)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,417)
Pension Expense/Income	51,952
Contributions	(54,240)
Total Activity in FY 2018	(105,503)
Net Pension Liability as of 2018	\$321,021

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 810000
 Submission Unit Name: TOWN OF SPEEDWAY

Wages: \$3,107,635 Proportionate Share: 0.0006090

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,693,880	\$2,068,801

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,056	\$141
Net Difference Between Projected and Actual	61,270	0
Change of Assumptions	4,929	332,175
Changes in Proportion and Differences Between	33,433	72,256
Total	\$126,688	\$404,572

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$324,375
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,331
Total	\$356,706

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$345,583

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,589)
2020	(87,259)
2021	(149,397)
2022	(36,639)
2023	0
Thereafter	0
Total	(\$277,884)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,256,625	\$2,068,801	\$1,078,285

PERF Net Pension Liability - Unaudited

TOWN OF SPEEDWAY - 810000

Net Pension Liability as of 2017	\$2,693,880
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,154)
- Net Difference Between Projected and Actual Investment	(229,793)
- Change of Assumptions	(370,498)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,757)
Pension Expense/Income	356,706
Contributions	(345,583)
Total Activity in FY 2018	(625,079)
Net Pension Liability as of 2018	\$2,068,801

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 811000
 Submission Unit Name: BOONE COUNTY

Wages: \$8,776,070 Proportionate Share: 0.0017199

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$7,215,208	\$5,842,578

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,410	\$399
Net Difference Between Projected and Actual	173,034	0
Change of Assumptions	13,920	938,107
Changes in Proportion and Differences Between	422,748	6,570
Total	\$686,112	\$945,076

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$916,081
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	226,761
Total	\$1,142,842

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$982,918

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$315,676
2020	(130,586)
2021	(340,578)
2022	(103,476)
2023	0
Thereafter	0
Total	(\$258,964)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,197,157	\$5,842,578	\$3,045,225

PERF Net Pension Liability - Unaudited

BOONE COUNTY - 811000

Net Pension Liability as of 2017	\$7,215,208
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(55,414)
- Net Difference Between Projected and Actual Investment	(606,539)
- Change of Assumptions	(1,040,033)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	169,432
Pension Expense/Income	1,142,842
Contributions	(982,918)
Total Activity in FY 2018	(1,372,630)
Net Pension Liability as of 2018	\$5,842,578

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 812000
 Submission Unit Name: DEKALB COUNTY

Wages: \$7,625,134 Proportionate Share: 0.0014944

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,601,300	\$5,076,544

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,391	\$347
Net Difference Between Projected and Actual	150,347	0
Change of Assumptions	12,095	815,110
Changes in Proportion and Differences Between	117,645	10,487
Total	\$346,478	\$825,944

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$795,971
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	95,807
Total	\$891,778

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$847,327

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$166,765
2020	(191,404)
2021	(364,918)
2022	(89,909)
2023	0
Thereafter	0
Total	(\$479,466)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,991,297	\$5,076,544	\$2,645,958

PERF Net Pension Liability - Unaudited

DEKALB COUNTY - 812000

Net Pension Liability as of 2017	\$6,601,300
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(54,199)
- Net Difference Between Projected and Actual Investment	(562,897)
- Change of Assumptions	(909,004)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,107)
Pension Expense/Income	891,778
Contributions	(847,327)
Total Activity in FY 2018	(1,524,756)
Net Pension Liability as of 2018	\$5,076,544

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 813000
 Submission Unit Name: DUBOIS COUNTY

Wages: \$7,092,815 Proportionate Share: 0.0013900

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,429,976	\$4,721,893

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,753	\$322
Net Difference Between Projected and Actual	139,844	0
Change of Assumptions	11,250	758,165
Changes in Proportion and Differences Between	87,054	152,008
Total	\$299,901	\$910,495

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$740,364
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	47,392
Total	\$787,756

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$791,910

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$108,923
2020	(238,534)
2021	(397,356)
2022	(83,627)
2023	0
Thereafter	0
Total	(\$610,594)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,433,018	\$4,721,893	\$2,461,110

PERF Net Pension Liability - Unaudited

DUBOIS COUNTY - 813000

Net Pension Liability as of 2017	\$6,429,976
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(55,691)
- Net Difference Between Projected and Actual Investment	(554,888)
- Change of Assumptions	(850,154)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(243,196)
Pension Expense/Income	787,756
Contributions	(791,910)
Total Activity in FY 2018	(1,708,083)
Net Pension Liability as of 2018	\$4,721,893

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 814000
 Submission Unit Name: CITY OF KOKOMO

Wages: \$8,845,525 Proportionate Share: 0.0017335

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$8,255,640	\$5,888,778

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,014	\$402
Net Difference Between Projected and Actual	174,402	0
Change of Assumptions	14,030	945,525
Changes in Proportion and Differences Between	2,258	466,386
Total	\$267,704	\$1,412,313

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$923,324
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(361,270)
Total	\$562,054

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$990,491

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$129,062)
2020	(368,346)
2021	(542,908)
2022	(104,293)
2023	0
Thereafter	0
Total	(\$1,144,609)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,269,883	\$5,888,778	\$3,069,305

PERF Net Pension Liability - Unaudited

CITY OF KOKOMO - 814000

Net Pension Liability as of 2017	\$8,255,640
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(73,765)
- Net Difference Between Projected and Actual Investment	(717,586)
- Change of Assumptions	(1,064,046)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83,028)
Pension Expense/Income	562,054
Contributions	(990,491)
Total Activity in FY 2018	(2,366,862)
Net Pension Liability as of 2018	\$5,888,778

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 815000
 Submission Unit Name: HARRISON COUNTY

Wages: \$7,127,188 Proportionate Share: 0.0013968

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,152,468	\$4,744,993

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,055	\$324
Net Difference Between Projected and Actual	140,528	0
Change of Assumptions	11,305	761,874
Changes in Proportion and Differences Between	54,629	37,090
Total	\$268,517	\$799,288

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$743,986
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,256)
Total	\$740,730

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$779,933

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$79,074
2020	(185,464)
2021	(340,347)
2022	(84,034)
2023	0
Thereafter	0
Total	(\$530,771)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,469,381	\$4,744,993	\$2,473,150

PERF Net Pension Liability - Unaudited

HARRISON COUNTY - 815000

Net Pension Liability as of 2017	\$6,152,468
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(50,336)
- Net Difference Between Projected and Actual Investment	(524,222)
- Change of Assumptions	(849,352)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,638
Pension Expense/Income	740,730
Contributions	(779,933)
Total Activity in FY 2018	(1,407,475)
Net Pension Liability as of 2018	\$4,744,993

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 815001
 Submission Unit Name: HARRISON COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$167,947 Proportionate Share: 0.0000329

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$149,908	\$111,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,462	\$8
Net Difference Between Projected and Actual	3,310	0
Change of Assumptions	266	17,945
Changes in Proportion and Differences Between	8,369	71,149
Total	\$13,407	\$89,102

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,524
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,344)
Total	\$5,180

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,810

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$53,260)
2020	(11,529)
2021	(8,926)
2022	(1,980)
2023	0
Thereafter	0
Total	(\$75,695)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$175,933	\$111,763	\$58,252

PERF Net Pension Liability - Unaudited

HARRISON COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 815001

Net Pension Liability as of 2017	\$149,908
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,277)
- Net Difference Between Projected and Actual Investment	(12,887)
- Change of Assumptions	(20,086)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,735
Pension Expense/Income	5,180
Contributions	(18,810)
Total Activity in FY 2018	(38,145)
Net Pension Liability as of 2018	\$111,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 816000
 Submission Unit Name: NETTLE CREEK SCHOOL CORP

Wages: \$807,634 Proportionate Share: 0.0001583

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$783,893	\$537,752

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,033	\$37
Net Difference Between Projected and Actual	15,926	0
Change of Assumptions	1,281	86,344
Changes in Proportion and Differences Between	6,818	52,857
Total	\$31,058	\$139,238

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,316
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,312)
Total	\$79,004

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,859

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,384)
2020	(39,754)
2021	(56,517)
2022	(9,525)
2023	0
Thereafter	0
Total	(\$108,180)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$846,508	\$537,752	\$280,283

PERF Net Pension Liability - Unaudited

NETTLE CREEK SCHOOL CORP - 816000

Net Pension Liability as of 2017	\$783,893
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,283)
- Net Difference Between Projected and Actual Investment	(68,770)
- Change of Assumptions	(97,649)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(64,584)
Pension Expense/Income	79,004
Contributions	(86,859)
Total Activity in FY 2018	(246,141)
Net Pension Liability as of 2018	\$537,752

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 818000
 Submission Unit Name: TOWN OF MIDDLETOWN

Wages: \$631,017 Proportionate Share: 0.0001237

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$529,139	\$420,214

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,496	\$29
Net Difference Between Projected and Actual	12,445	0
Change of Assumptions	1,001	67,471
Changes in Proportion and Differences Between	26,805	1,223
Total	\$45,747	\$68,723

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,678
Total	\$77,565

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,674

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$22,477
2020	(11,440)
2021	(26,570)
2022	(7,443)
2023	0
Thereafter	0
Total	(22,976)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$661,485	\$420,214	\$219,021

PERF Net Pension Liability - Unaudited

TOWN OF MIDDLETOWN - 818000

Net Pension Liability as of 2017	\$529,139
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,171)
- Net Difference Between Projected and Actual Investment	(44,727)
- Change of Assumptions	(74,966)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,048
Pension Expense/Income	77,565
Contributions	(70,674)
Total Activity in FY 2018	(108,925)
Net Pension Liability as of 2018	\$420,214

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 819000
 Submission Unit Name: MONTEREY-TIPPECANOE PUBLIC LIBRARY

Wages: \$34,956 Proportionate Share: 0.0000069

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$30,338	\$23,440

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$307	\$2
Net Difference Between Projected and Actual	694	0
Change of Assumptions	56	3,764
Changes in Proportion and Differences Between	320	161
Total	\$1,377	\$3,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,675
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	160
Total	\$3,835

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,915

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$411
2020	(892)
2021	(1,653)
2022	(416)
2023	0
Thereafter	0
Total	(\$2,550)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$36,898	\$23,440	\$12,217

PERF Net Pension Liability - Unaudited
MONTEREY-TIPPECANOE PUBLIC LIBRARY - 819000

Net Pension Liability as of 2017	\$30,338
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(247)
- Net Difference Between Projected and Actual Investment	(2,584)
- Change of Assumptions	(4,195)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	208
Pension Expense/Income	3,835
Contributions	(3,915)
	(6,898)
Total Activity in FY 2018	(6,898)
Net Pension Liability as of 2018	\$23,440

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 820000
 Submission Unit Name: SCHOOL CITY OF LAKE STATION

Wages: \$1,108,332 Proportionate Share: 0.0002172

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,131,001	\$737,838

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,649	\$50
Net Difference Between Projected and Actual	21,852	0
Change of Assumptions	1,758	118,470
Changes in Proportion and Differences Between	304	153,751
Total	\$33,563	\$272,271

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,689
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(100,517)
Total	\$15,172

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,133

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$67,911)
2020	(70,105)
2021	(87,625)
2022	(13,067)
2023	0
Thereafter	0
Total	(\$238,708)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,161,476	\$737,838	\$384,571

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF LAKE STATION - 820000

Net Pension Liability as of 2017	\$1,131,001
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,002)
- Net Difference Between Projected and Actual Investment	(100,349)
- Change of Assumptions	(134,871)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,980)
Pension Expense/Income	15,172
Contributions	(124,133)
Total Activity in FY 2018	(393,163)
Net Pension Liability as of 2018	\$737,838

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 821000
 Submission Unit Name: BLUFFTON-HARRISON METROPOLITAN SCHOOL DISTRICT

Wages: \$1,914,005 Proportionate Share: 0.0003751

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,670,848	\$1,274,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,664	\$87
Net Difference Between Projected and Actual	37,738	0
Change of Assumptions	3,036	204,596
Changes in Proportion and Differences Between	22,402	2,642
Total	\$79,840	\$207,325

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$199,792
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,433
Total	\$217,225

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$212,929

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$40,167
2020	(50,729)
2021	(94,356)
2022	(22,567)
2023	0
Thereafter	0
Total	(\$127,485)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,005,845	\$1,274,232	\$664,145

PERF Net Pension Liability - Unaudited

BLUFFTON-HARRISON METROPOLITAN SCHOOL DISTRICT - 821000

Net Pension Liability as of 2017	\$1,670,848
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,857)
- Net Difference Between Projected and Actual Investment	(142,790)
- Change of Assumptions	(228,387)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,878)
Pension Expense/Income	217,225
Contributions	(212,929)
Total Activity in FY 2018	(396,616)
Net Pension Liability as of 2018	\$1,274,232

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 822000
 Submission Unit Name: ADAMS CENTRAL COMMUNITY SCHOOLS

Wages: \$1,601,058 Proportionate Share: 0.0003138

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,381,740	\$1,065,993

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,941	\$73
Net Difference Between Projected and Actual	31,571	0
Change of Assumptions	2,540	171,160
Changes in Proportion and Differences Between	11,696	15,456
Total	\$59,748	\$186,689

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$167,141
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,005)
Total	\$141,136

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$177,602

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,324
2020	(41,579)
2021	(75,806)
2022	(18,880)
2023	0
Thereafter	0
Total	(\$126,941)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,678,044	\$1,065,993	\$555,609

PERF Net Pension Liability - Unaudited
ADAMS CENTRAL COMMUNITY SCHOOLS - 822000

Net Pension Liability as of 2017	\$1,381,740
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,301)
- Net Difference Between Projected and Actual Investment	(117,720)
- Change of Assumptions	(190,805)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,545
Pension Expense/Income	141,136
Contributions	(177,602)
Total Activity in FY 2018	(315,747)
Net Pension Liability as of 2018	\$1,065,993

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 824000
 Submission Unit Name: SOUTH CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$1,078,138 Proportionate Share: 0.0002113

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$933,355	\$717,796

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,387	\$49
Net Difference Between Projected and Actual	21,258	0
Change of Assumptions	1,710	115,252
Changes in Proportion and Differences Between	34,448	826
Total	\$66,803	\$116,127

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$112,546
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	41,233
Total	\$153,779

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,746

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$40,152
2020	(25,395)
2021	(51,368)
2022	(12,713)
2023	0
Thereafter	0
Total	(\$49,324)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,129,926	\$717,796	\$374,124

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL COMMUNITY SCHOOL CORPORATION - 824000

Net Pension Liability as of 2017	\$933,355
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,663)
- Net Difference Between Projected and Actual Investment	(79,587)
- Change of Assumptions	(128,528)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,814)
Pension Expense/Income	153,779
Contributions	(120,746)
Total Activity in FY 2018	(215,559)
Net Pension Liability as of 2018	\$717,796

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 825000
 Submission Unit Name: CROWN POINT-CENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$523,846 Proportionate Share: 0.0001027

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$466,231	\$348,877

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,563	\$24
Net Difference Between Projected and Actual	10,332	0
Change of Assumptions	831	56,017
Changes in Proportion and Differences Between	4,614	5,762
Total	\$20,340	\$61,803

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,702
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,426
Total	\$56,128

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,238

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$8,288
2020	(15,944)
2021	(27,626)
2022	(6,181)
2023	0
Thereafter	0
Total	(41,463)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$549,188	\$348,877	\$181,839

PERF Net Pension Liability - Unaudited

CROWN POINT-CENTER TOWNSHIP PUBLIC LIBRARY - 825000

Net Pension Liability as of 2017	\$466,231
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,953)
- Net Difference Between Projected and Actual Investment	(40,043)
- Change of Assumptions	(62,672)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,576)
Pension Expense/Income	56,128
Contributions	(58,238)
Total Activity in FY 2018	(117,354)
Net Pension Liability as of 2018	\$348,877

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 826000
 Submission Unit Name: MICHIGAN CITY LIBRARY

Wages: \$1,238,121 Proportionate Share: 0.0002426

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,100,217	\$824,123

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,778	\$56
Net Difference Between Projected and Actual	24,407	0
Change of Assumptions	1,964	132,324
Changes in Proportion and Differences Between	1,009	27,131
Total	\$38,158	\$159,511

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$129,217
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,557)
Total	\$123,660

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$133,760

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$551)
2020	(40,272)
2021	(65,936)
2022	(14,594)
2023	0
Thereafter	0
Total	(\$121,353)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,297,302	\$824,123	\$429,543

PERF Net Pension Liability - Unaudited

MICHIGAN CITY LIBRARY - 826000

Net Pension Liability as of 2017	\$1,100,217
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,318)
- Net Difference Between Projected and Actual Investment	(94,467)
- Change of Assumptions	(148,025)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,184)
Pension Expense/Income	123,660
Contributions	(133,760)
Total Activity in FY 2018	(276,094)
Net Pension Liability as of 2018	\$824,123

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 827000
 Submission Unit Name: NORTH ADAMS COMMUNITY SCHOOLS

Wages: \$3,502,007 Proportionate Share: 0.0006863

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,010,650	\$2,331,392

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,490	\$159
Net Difference Between Projected and Actual	69,047	0
Change of Assumptions	5,555	374,337
Changes in Proportion and Differences Between	40,100	62,220
Total	\$145,192	\$436,716

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$365,548
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,904)
Total	\$351,644

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$392,208

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,033
2020	(90,667)
2021	(162,600)
2022	(41,290)
2023	0
Thereafter	0
Total	(\$291,524)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,669,986	\$2,331,392	\$1,215,151

PERF Net Pension Liability - Unaudited
NORTH ADAMS COMMUNITY SCHOOLS - 827000

Net Pension Liability as of 2017	\$3,010,650
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,508)
- Net Difference Between Projected and Actual Investment	(256,241)
- Change of Assumptions	(417,120)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,175
Pension Expense/Income	351,644
Contributions	(392,208)
Total Activity in FY 2018	(679,258)
Net Pension Liability as of 2018	\$2,331,392

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 828000
 Submission Unit Name: TOWN OF MOROCCO

Wages: \$143,948 Proportionate Share: 0.0000282

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$122,246	\$95,797

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,253	\$7
Net Difference Between Projected and Actual	2,837	0
Change of Assumptions	228	15,381
Changes in Proportion and Differences Between	2,403	12,451
Total	\$6,721	\$27,839

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,020
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,969)
Total	\$5,051

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,122

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$8,736)
2020	(4,300)
2021	(6,384)
2022	(1,698)
2023	0
Thereafter	0
Total	(\$21,118)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$150,799	\$95,797	\$49,930

PERF Net Pension Liability - Unaudited

TOWN OF MOROCCO - 828000

Net Pension Liability as of 2017	\$122,246
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(981)
- Net Difference Between Projected and Actual Investment	(10,371)
- Change of Assumptions	(17,116)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,090
Pension Expense/Income	5,051
Contributions	(16,122)
Total Activity in FY 2018	(26,449)
Net Pension Liability as of 2018	\$95,797

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 829000
 Submission Unit Name: RANDOLPH COUNTY

Wages: \$4,605,539 Proportionate Share: 0.0009026

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,055,543	\$3,066,173

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,100	\$209
Net Difference Between Projected and Actual	90,808	0
Change of Assumptions	7,305	492,317
Changes in Proportion and Differences Between	27,736	22,096
Total	\$165,949	\$514,622

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$480,757
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42,523
Total	\$523,280

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$515,820

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$70,301
2020	(131,335)
2021	(233,336)
2022	(54,303)
2023	0
Thereafter	0
Total	(\$348,673)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,826,649	\$3,066,173	\$1,598,128

PERF Net Pension Liability - Unaudited

RANDOLPH COUNTY - 829000

Net Pension Liability as of 2017	\$4,055,543
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(33,981)
- Net Difference Between Projected and Actual Investment	(347,377)
- Change of Assumptions	(550,127)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(65,345)
Pension Expense/Income	523,280
Contributions	(515,820)
Total Activity in FY 2018	(989,370)
Net Pension Liability as of 2018	\$3,066,173

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 829001
 Submission Unit Name: RANDOLPH COUNTY-RANDOLPH COUNTY SOLID WASTE MANAGEMENT

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

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

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,882)
Total	(\$2,882)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

RANDOLPH COUNTY-RANDOLPH COUNTY SOLID WASTE MANAGEMENT - 829001

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,882
Pension Expense/Income	(2,882)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 830000
 Submission Unit Name: DECATUR COUNTY BOARD OF HEALTH

Wages: \$167,679 Proportionate Share: 0.0000329

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$157,046	\$111,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,462	\$8
Net Difference Between Projected and Actual	3,310	0
Change of Assumptions	266	17,945
Changes in Proportion and Differences Between	310	13,677
Total	\$5,348	\$31,630

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,524
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,904)
Total	\$7,620

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,991

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,110)
2020	(7,623)
2021	(10,569)
2022	(1,980)
2023	0
Thereafter	0
Total	(\$26,282)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$175,933	\$111,763	\$58,252

PERF Net Pension Liability - Unaudited

DECATUR COUNTY BOARD OF HEALTH - 830000

Net Pension Liability as of 2017	\$157,046
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,406)
- Net Difference Between Projected and Actual Investment	(13,658)
- Change of Assumptions	(20,201)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	353
Pension Expense/Income	7,620
Contributions	(17,991)
Total Activity in FY 2018	(45,283)
Net Pension Liability as of 2018	\$111,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 831000
 Submission Unit Name: SMITH-GREEN COMMUNITY SCHOOLS

Wages: \$1,388,719 Proportionate Share: 0.0002722

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,263,955	\$924,676

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,093	\$63
Net Difference Between Projected and Actual	27,385	0
Change of Assumptions	2,203	148,470
Changes in Proportion and Differences Between	353	39,791
Total	\$42,034	\$188,324

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$144,983
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,073)
Total	\$110,910

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,529

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,592)
2020	(49,640)
2021	(78,680)
2022	(16,378)
2023	0
Thereafter	0
Total	(\$146,290)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,455,588	\$924,676	\$481,953

PERF Net Pension Liability - Unaudited

SMITH-GREEN COMMUNITY SCHOOLS - 831000

Net Pension Liability as of 2017	\$1,263,955
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,993)
- Net Difference Between Projected and Actual Investment	(109,181)
- Change of Assumptions	(166,561)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,925)
Pension Expense/Income	110,910
Contributions	(155,529)
Total Activity in FY 2018	(339,279)
Net Pension Liability as of 2018	\$924,676

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 832000
 Submission Unit Name: CITY OF PORTLAND

Wages: \$1,401,780 Proportionate Share: 0.0002747

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,282,248	\$933,168

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,204	\$64
Net Difference Between Projected and Actual	27,637	0
Change of Assumptions	2,223	149,833
Changes in Proportion and Differences Between	388	45,557
Total	\$42,452	\$195,454

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,315
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,140)
Total	\$117,175

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,999

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,067)
2020	(51,661)
2021	(80,747)
2022	(16,527)
2023	0
Thereafter	0
Total	(\$153,002)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,468,957	\$933,168	\$486,379

PERF Net Pension Liability - Unaudited

CITY OF PORTLAND - 832000

Net Pension Liability as of 2017	\$1,282,248
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,216)
- Net Difference Between Projected and Actual Investment	(110,905)
- Change of Assumptions	(168,198)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,937)
Pension Expense/Income	117,175
Contributions	(156,999)
Total Activity in FY 2018	(349,080)
Net Pension Liability as of 2018	\$933,168

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 833000
 Submission Unit Name: CITY OF LAFAYETTE

Wages: \$18,102,583 Proportionate Share: 0.0035477

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$15,081,802	\$12,051,697

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$157,613	\$823
Net Difference Between Projected and Actual	356,924	0
Change of Assumptions	28,714	1,935,067
Changes in Proportion and Differences Between	570,899	14,323
Total	\$1,114,150	\$1,950,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,889,632
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	348,188
Total	\$2,237,820

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,025,904

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$450,352
2020	(329,741)
2021	(743,235)
2022	(213,439)
2023	0
Thereafter	0
Total	(836,063)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,971,309	\$12,051,697	\$6,281,495

PERF Net Pension Liability - Unaudited

CITY OF LAFAYETTE - 833000

Net Pension Liability as of 2017	\$15,081,802
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(117,925)
- Net Difference Between Projected and Actual Investment	(1,272,603)
- Change of Assumptions	(2,148,504)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	297,011
Pension Expense/Income	2,237,820
Contributions	(2,025,904)
Total Activity in FY 2018	(3,030,105)
Net Pension Liability as of 2018	\$12,051,697

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 834000
 Submission Unit Name: CITY OF ALEXANDRIA

Wages: \$979,762 Proportionate Share: 0.0001920

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$887,401	\$652,233

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,530	\$45
Net Difference Between Projected and Actual	19,317	0
Change of Assumptions	1,554	104,725
Changes in Proportion and Differences Between	7,043	20,533
Total	\$36,444	\$125,303

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$102,266
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,147
Total	\$109,413

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,733

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,554
2020	(33,215)
2021	(54,647)
2022	(11,551)
2023	0
Thereafter	0
Total	(\$88,859)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,026,719	\$652,233	\$339,952

PERF Net Pension Liability - Unaudited

CITY OF ALEXANDRIA - 834000

Net Pension Liability as of 2017	\$887,401
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,679)
- Net Difference Between Projected and Actual Investment	(76,563)
- Change of Assumptions	(117,419)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,187)
Pension Expense/Income	109,413
Contributions	(109,733)
Total Activity in FY 2018	(235,168)
Net Pension Liability as of 2018	\$652,233

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 836000
 Submission Unit Name: SHENANDOAH SCHOOL CORPORATION

Wages: \$1,145,008 Proportionate Share: 0.0002244

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,022,140	\$762,297

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,969	\$52
Net Difference Between Projected and Actual	22,576	0
Change of Assumptions	1,816	122,397
Changes in Proportion and Differences Between	10,703	15,546
Total	\$45,064	\$137,995

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$119,523
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(447)
Total	\$119,076

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,122

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,886
2020	(35,462)
2021	(60,855)
2022	(13,500)
2023	0
Thereafter	0
Total	(\$92,931)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,199,978	\$762,297	\$397,319

PERF Net Pension Liability - Unaudited

SHENANDOAH SCHOOL CORPORATION - 836000

Net Pension Liability as of 2017	\$1,022,140
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,702)
- Net Difference Between Projected and Actual Investment	(87,862)
- Change of Assumptions	(136,992)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,241)
Pension Expense/Income	119,076
Contributions	(128,122)
Total Activity in FY 2018	(259,843)
Net Pension Liability as of 2018	\$762,297

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 838000
 Submission Unit Name: OAK HILL UNITED SCHOOL CORPORATION

Wages: \$1,316,378 Proportionate Share: 0.0002580

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,190,340	\$876,438

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,462	\$60
Net Difference Between Projected and Actual	25,957	0
Change of Assumptions	2,088	140,724
Changes in Proportion and Differences Between	3,434	33,484
Total	\$42,941	\$174,268

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,420
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,772
Total	\$150,192

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$147,429

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,706
2020	(45,500)
2021	(73,013)
2022	(15,520)
2023	0
Thereafter	0
Total	(131,327)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,379,654	\$876,438	\$456,810

PERF Net Pension Liability - Unaudited
OAK HILL UNITED SCHOOL CORPORATION - 838000

Net Pension Liability as of 2017	\$1,190,340
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,280)
- Net Difference Between Projected and Actual Investment	(102,654)
- Change of Assumptions	(157,748)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,983)
Pension Expense/Income	150,192
Contributions	(147,429)
	(313,902)
Total Activity in FY 2018	(313,902)
Net Pension Liability as of 2018	\$876,438

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 839000
 Submission Unit Name: CITY OF AUBURN

Wages: \$4,775,235 Proportionate Share: 0.0009358

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,961,851	\$3,178,955

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,575	\$217
Net Difference Between Projected and Actual	94,148	0
Change of Assumptions	7,574	510,425
Changes in Proportion and Differences Between	148,045	10,334
Total	\$291,342	\$520,976

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$498,441
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	68,381
Total	\$566,822

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$527,876

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$107,225
2020	(86,294)
2021	(194,263)
2022	(56,302)
2023	0
Thereafter	0
Total	(\$229,634)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,004,186	\$3,178,955	\$1,656,911

PERF Net Pension Liability - Unaudited

CITY OF AUBURN - 839000

Net Pension Liability as of 2017	\$3,961,851
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,807)
- Net Difference Between Projected and Actual Investment	(333,914)
- Change of Assumptions	(566,462)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109,341
Pension Expense/Income	566,822
Contributions	(527,876)
Total Activity in FY 2018	(782,896)
Net Pension Liability as of 2018	\$3,178,955

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 840000
 Submission Unit Name: NORTHERN WELLS COMMUNITY SCHOOLS

Wages: \$3,403,369 Proportionate Share: 0.0006670

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,900,449	\$2,265,829

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,633	\$155
Net Difference Between Projected and Actual	67,105	0
Change of Assumptions	5,398	363,810
Changes in Proportion and Differences Between	57,045	40,255
Total	\$159,181	\$404,220

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$355,268
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,337
Total	\$385,605

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$381,177

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$28,644
2020	(80,710)
2021	(152,844)
2022	(40,129)
2023	0
Thereafter	0
Total	(\$245,039)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,566,779	\$2,265,829	\$1,180,978

PERF Net Pension Liability - Unaudited
NORTHERN WELLS COMMUNITY SCHOOLS - 840000

Net Pension Liability as of 2017	\$2,900,449
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,354)
- Net Difference Between Projected and Actual Investment	(246,276)
- Change of Assumptions	(404,981)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,563
Pension Expense/Income	385,605
Contributions	(381,177)
Total Activity in FY 2018	(634,620)
Net Pension Liability as of 2018	\$2,265,829

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 841000
 Submission Unit Name: DAVIESS COUNTY

Wages: \$6,708,053 Proportionate Share: 0.0013146

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,573,360	\$4,465,756

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,403	\$305
Net Difference Between Projected and Actual	132,258	0
Change of Assumptions	10,640	717,039
Changes in Proportion and Differences Between	193,610	52,534
Total	\$394,911	\$769,878

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$700,203
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	80,457
Total	\$780,660

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$743,839

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$105,003
2020	(126,938)
2021	(273,942)
2022	(79,090)
2023	0
Thereafter	0
Total	(\$374,967)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,029,817	\$4,465,756	\$2,327,608

PERF Net Pension Liability - Unaudited

DAVIESS COUNTY - 841000

Net Pension Liability as of 2017	\$5,573,360
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(43,421)
- Net Difference Between Projected and Actual Investment	(469,921)
- Change of Assumptions	(795,884)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	164,801
Pension Expense/Income	780,660
Contributions	(743,839)
Total Activity in FY 2018	(1,107,604)
Net Pension Liability as of 2018	\$4,465,756

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 842000
 Submission Unit Name: STEUBEN COUNTY

Wages: \$8,265,739 Proportionate Share: 0.0016199

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$7,070,654	\$5,502,874

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,967	\$376
Net Difference Between Projected and Actual	162,973	0
Change of Assumptions	13,111	883,563
Changes in Proportion and Differences Between	194,068	17,191
Total	\$442,119	\$901,130

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$862,817
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	186,039
Total	\$1,048,856

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$914,576

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$207,074
2020	(189,397)
2021	(379,230)
2022	(97,458)
2023	0
Thereafter	0
Total	(\$459,011)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,662,408	\$5,502,874	\$2,868,166

PERF Net Pension Liability - Unaudited

STEUBEN COUNTY - 842000

Net Pension Liability as of 2017	\$7,070,654
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(57,201)
- Net Difference Between Projected and Actual Investment	(600,982)
- Change of Assumptions	(983,977)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(59,900)
Pension Expense/Income	1,048,856
Contributions	(914,576)
Total Activity in FY 2018	(1,567,780)
Net Pension Liability as of 2018	\$5,502,874

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 843000
 Submission Unit Name: WASHINGTON TOWNSHIP PUBLIC LIBRARY

Wages: \$510,994 Proportionate Share: 0.0001001

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$501,477	\$340,044

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,447	\$23
Net Difference Between Projected and Actual	10,071	0
Change of Assumptions	810	54,599
Changes in Proportion and Differences Between	158	43,280
Total	\$15,486	\$97,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,317
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,713)
Total	\$33,604

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,232

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$13,349)
2020	(26,677)
2021	(36,368)
2022	(6,022)
2023	0
Thereafter	0
Total	(\$82,416)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$535,284	\$340,044	\$177,235

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP PUBLIC LIBRARY - 843000

Net Pension Liability as of 2017	\$501,477
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,711)
- Net Difference Between Projected and Actual Investment	(44,112)
- Change of Assumptions	(61,841)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,141)
Pension Expense/Income	33,604
Contributions	(57,232)
	(161,433)
Total Activity in FY 2018	(161,433)
Net Pension Liability as of 2018	\$340,044

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 844000
 Submission Unit Name: JEFFERSONVILLE PARK & RECREATION

Wages: \$1,097,466 Proportionate Share: 0.0002151

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$914,616	\$730,704

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,556	\$50
Net Difference Between Projected and Actual	21,641	0
Change of Assumptions	1,741	117,325
Changes in Proportion and Differences Between	74,461	7,389
Total	\$107,399	\$124,764

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$114,570
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	66,214
Total	\$180,784

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$117,438

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$60,245
2020	(18,290)
2021	(46,378)
2022	(12,942)
2023	0
Thereafter	0
Total	(\$17,365)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,150,246	\$730,704	\$380,852

PERF Net Pension Liability - Unaudited

JEFFERSONVILLE PARK & RECREATION - 844000

Net Pension Liability as of 2017	\$914,616
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,154)
- Net Difference Between Projected and Actual Investment	(77,179)
- Change of Assumptions	(130,269)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,656)
Pension Expense/Income	180,784
Contributions	(117,438)
Total Activity in FY 2018	(183,912)
Net Pension Liability as of 2018	\$730,704

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 845000
 Submission Unit Name: CITY OF WABASH

Wages: \$1,478,307 Proportionate Share: 0.0002897

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,287,601	\$984,124

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,870	\$67
Net Difference Between Projected and Actual	29,146	0
Change of Assumptions	2,345	158,015
Changes in Proportion and Differences Between	15,539	2,984
Total	\$59,900	\$161,066

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$154,305
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,651
Total	\$164,956

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$165,571

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$27,028
2020	(38,730)
2021	(72,034)
2022	(17,430)
2023	0
Thereafter	0
Total	(\$101,166)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,549,169	\$984,124	\$512,938

PERF Net Pension Liability - Unaudited

CITY OF WABASH - 845000

Net Pension Liability as of 2017	\$1,287,601
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,651)
- Net Difference Between Projected and Actual Investment	(109,974)
- Change of Assumptions	(176,344)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,893)
Pension Expense/Income	164,956
Contributions	(165,571)
Total Activity in FY 2018	(303,477)
Net Pension Liability as of 2018	\$984,124

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 846000
 Submission Unit Name: TRI-CREEK SCHOOL CORPORATION

Wages: \$2,485,975 Proportionate Share: 0.0004872

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,248,618	\$1,655,040

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,645	\$113
Net Difference Between Projected and Actual	49,016	0
Change of Assumptions	3,943	265,740
Changes in Proportion and Differences Between	0	112,302
Total	\$74,604	\$378,155

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$259,500
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(147,059)
Total	\$112,441

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$240,085

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$29,939)
2020	(97,193)
2021	(147,108)
2022	(29,311)
2023	0
Thereafter	0
Total	(\$303,551)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,605,300	\$1,655,040	\$862,628

PERF Net Pension Liability - Unaudited

TRI-CREEK SCHOOL CORPORATION - 846000

Net Pension Liability as of 2017	\$2,248,618
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,427)
- Net Difference Between Projected and Actual Investment	(193,938)
- Change of Assumptions	(297,900)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,331
Pension Expense/Income	112,441
Contributions	(240,085)
Total Activity in FY 2018	(593,578)
Net Pension Liability as of 2018	\$1,655,040

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 847000
 Submission Unit Name: LAFAYETTE SCHOOL CORPORATION

Wages: \$7,530,308 Proportionate Share: 0.0014758

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,565,161	\$5,013,359

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,565	\$342
Net Difference Between Projected and Actual	148,476	0
Change of Assumptions	11,945	804,964
Changes in Proportion and Differences Between	26,314	134,908
Total	\$252,300	\$940,214

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$786,064
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(58,207)
Total	\$727,857

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$838,163

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$14,179)
2020	(215,559)
2021	(369,389)
2022	(88,787)
2023	0
Thereafter	0
Total	(\$687,914)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,891,833	\$5,013,359	\$2,613,026

PERF Net Pension Liability - Unaudited

LAFAYETTE SCHOOL CORPORATION - 847000

Net Pension Liability as of 2017	\$6,565,161
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(54,362)
- Net Difference Between Projected and Actual Investment	(560,863)
- Change of Assumptions	(898,428)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,157
Pension Expense/Income	727,857
Contributions	(838,163)
Total Activity in FY 2018	(1,551,802)
Net Pension Liability as of 2018	\$5,013,359

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 848000
 Submission Unit Name: LAWRENCE COUNTY

Wages: \$7,632,956 Proportionate Share: 0.0014959

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,447,376	\$5,081,640

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,458	\$347
Net Difference Between Projected and Actual	150,498	0
Change of Assumptions	12,107	815,928
Changes in Proportion and Differences Between	190,159	11,094
Total	\$419,222	\$827,369

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$796,770
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	77,811
Total	\$874,581

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$850,055

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$172,066
2020	(157,963)
2021	(332,251)
2022	(89,999)
2023	0
Thereafter	0
Total	(\$408,147)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,999,318	\$5,081,640	\$2,648,614

PERF Net Pension Liability - Unaudited

LAWRENCE COUNTY - 848000

Net Pension Liability as of 2017	\$6,447,376
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(51,328)
- Net Difference Between Projected and Actual Investment	(546,115)
- Change of Assumptions	(907,339)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	114,520
Pension Expense/Income	874,581
Contributions	(850,055)
Total Activity in FY 2018	(1,365,736)
Net Pension Liability as of 2018	\$5,081,640

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 849000
 Submission Unit Name: PULASKI COUNTY PUBLIC LIBRARY

Wages: \$146,187 Proportionate Share: 0.0000286

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$128,939	\$97,155

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,271	\$7
Net Difference Between Projected and Actual	2,877	0
Change of Assumptions	231	15,600
Changes in Proportion and Differences Between	340	978
Total	\$4,719	\$16,585

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,233
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,464)
Total	\$12,769

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,373

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,626
2020	(4,296)
2021	(7,475)
2022	(1,721)
2023	0
Thereafter	0
Total	(\$11,866)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$152,938	\$97,155	\$50,639

PERF Net Pension Liability - Unaudited

PULASKI COUNTY PUBLIC LIBRARY - 849000

Net Pension Liability as of 2017	\$128,939
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,085)
- Net Difference Between Projected and Actual Investment	(11,054)
- Change of Assumptions	(17,439)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,398
Pension Expense/Income	12,769
Contributions	(16,373)
Total Activity in FY 2018	(31,784)
Net Pension Liability as of 2018	\$97,155

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 851000
 Submission Unit Name: CAPITAL IMPROVEMENTS BOARD

Wages: \$10,685,046 Proportionate Share: 0.0020940

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$9,455,795	\$7,113,413

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93,030	\$486
Net Difference Between Projected and Actual	210,671	0
Change of Assumptions	16,948	1,142,157
Changes in Proportion and Differences Between	44,832	84,140
Total	\$365,481	\$1,226,783

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,115,340
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,037
Total	\$1,146,377

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,194,944

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$131,767
2020	(315,785)
2021	(551,303)
2022	(125,981)
2023	0
Thereafter	0
Total	(\$861,302)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,197,655	\$7,113,413	\$3,707,600

PERF Net Pension Liability - Unaudited

CAPITAL IMPROVEMENTS BOARD - 851000

Net Pension Liability as of 2017	\$9,455,795
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(79,693)
- Net Difference Between Projected and Actual Investment	(810,989)
- Change of Assumptions	(1,277,030)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(126,103)
Pension Expense/Income	1,146,377
Contributions	(1,194,944)
Total Activity in FY 2018	(2,342,382)
Net Pension Liability as of 2018	\$7,113,413

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 853000
 Submission Unit Name: CITY OF DELPHI

Wages: \$768,525 Proportionate Share: 0.0001506

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$610,785	\$511,595

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,691	\$35
Net Difference Between Projected and Actual	15,151	0
Change of Assumptions	1,219	82,144
Changes in Proportion and Differences Between	50,338	42,868
Total	\$73,399	\$125,047

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,215
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,903
Total	\$85,118

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,139

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,313
2020	(16,787)
2021	(33,114)
2022	(9,060)
2023	0
Thereafter	0
Total	(\$51,648)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$805,333	\$511,595	\$266,650

PERF Net Pension Liability - Unaudited

CITY OF DELPHI - 853000

Net Pension Liability as of 2017	\$610,785
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,469)
- Net Difference Between Projected and Actual Investment	(50,842)
- Change of Assumptions	(90,732)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,874
Pension Expense/Income	85,118
Contributions	(54,139)
Total Activity in FY 2018	(99,190)
Net Pension Liability as of 2018	\$511,595

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 854000
 Submission Unit Name: RANDOLPH CENTRAL SCHOOL CORPORATION

Wages: \$2,103,344 Proportionate Share: 0.0004122

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,839,048	\$1,400,262

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,313	\$96
Net Difference Between Projected and Actual	41,470	0
Change of Assumptions	3,336	224,832
Changes in Proportion and Differences Between	510	17,928
Total	\$63,629	\$242,856

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$219,553
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,889)
Total	\$185,664

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$235,487

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$8,909
2020	(59,404)
2021	(103,933)
2022	(24,799)
2023	0
Thereafter	0
Total	(\$179,227)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,204,238	\$1,400,262	\$729,834

PERF Net Pension Liability - Unaudited
RANDOLPH CENTRAL SCHOOL CORPORATION - 854000

Net Pension Liability as of 2017	\$1,839,048
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,282)
- Net Difference Between Projected and Actual Investment	(157,231)
- Change of Assumptions	(251,023)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,573
Pension Expense/Income	185,664
Contributions	(235,487)
Total Activity in FY 2018	(438,786)
Net Pension Liability as of 2018	\$1,400,262

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 855000
 Submission Unit Name: CITY OF WINCHESTER

Wages: \$677,423 Proportionate Share: 0.0001328

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$596,508	\$451,128

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,900	\$31
Net Difference Between Projected and Actual	13,361	0
Change of Assumptions	1,075	72,435
Changes in Proportion and Differences Between	21,461	3,090
Total	\$41,797	\$75,556

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,734
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,921
Total	\$93,655

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,871

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$26,287
2020	(17,758)
2021	(34,299)
2022	(7,989)
2023	0
Thereafter	0
Total	(33,759)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$710,147	\$451,128	\$235,133

PERF Net Pension Liability - Unaudited

CITY OF WINCHESTER - 855000

Net Pension Liability as of 2017	\$596,508
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,996)
- Net Difference Between Projected and Actual Investment	(51,089)
- Change of Assumptions	(80,937)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,142)
Pension Expense/Income	93,655
Contributions	(75,871)
Total Activity in FY 2018	(145,380)
Net Pension Liability as of 2018	\$451,128

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 856000
 Submission Unit Name: LOWELL PUBLIC LIBRARY

Wages: \$317,166 Proportionate Share: 0.0000622

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$273,046	\$211,296

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,763	\$14
Net Difference Between Projected and Actual	6,258	0
Change of Assumptions	503	33,927
Changes in Proportion and Differences Between	12,518	235
Total	\$22,042	\$34,176

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,130
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,097
Total	\$42,227

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,522

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$13,375
2020	(6,986)
2021	(14,781)
2022	(3,742)
2023	0
Thereafter	0
Total	(\$12,134)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$332,614	\$211,296	\$110,130

PERF Net Pension Liability - Unaudited

LOWELL PUBLIC LIBRARY - 856000

Net Pension Liability as of 2017	\$273,046
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,224)
- Net Difference Between Projected and Actual Investment	(23,243)
- Change of Assumptions	(37,808)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,180)
Pension Expense/Income	42,227
Contributions	(35,522)
Total Activity in FY 2018	(61,750)
Net Pension Liability as of 2018	\$211,296

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 857000
 Submission Unit Name: JASPER COUNTY

Wages: \$6,990,177 Proportionate Share: 0.0013699

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,591,206	\$4,653,612

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,860	\$318
Net Difference Between Projected and Actual	137,822	0
Change of Assumptions	11,087	747,202
Changes in Proportion and Differences Between	339,869	52,498
Total	\$549,638	\$800,018

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$729,658
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	97,994
Total	\$827,652

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$773,193

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$159,205
2020	(85,205)
2021	(241,962)
2022	(82,418)
2023	0
Thereafter	0
Total	(250,380)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,325,534	\$4,653,612	\$2,425,521

PERF Net Pension Liability - Unaudited

JASPER COUNTY - 857000

Net Pension Liability as of 2017	\$5,591,206
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(41,302)
- Net Difference Between Projected and Actual Investment	(466,285)
- Change of Assumptions	(825,886)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	341,420
Pension Expense/Income	827,652
Contributions	(773,193)
Total Activity in FY 2018	(937,594)
Net Pension Liability as of 2018	\$4,653,612

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 858000
 Submission Unit Name: GIBSON COUNTY

Wages: \$7,021,978 Proportionate Share: 0.0013762

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,008,361	\$4,675,014

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,140	\$319
Net Difference Between Projected and Actual	138,456	0
Change of Assumptions	11,138	750,638
Changes in Proportion and Differences Between	84,161	68,690
Total	\$294,895	\$819,647

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$733,014
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(59,214)
Total	\$673,800

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$781,897

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$50,600
2020	(171,252)
2021	(321,304)
2022	(82,796)
2023	0
Thereafter	0
Total	(\$524,752)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,359,223	\$4,675,014	\$2,436,676

PERF Net Pension Liability - Unaudited

GIBSON COUNTY - 858000

Net Pension Liability as of 2017	\$6,008,361
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(48,621)
- Net Difference Between Projected and Actual Investment	(510,723)
- Change of Assumptions	(835,969)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	170,063
Pension Expense/Income	673,800
Contributions	(781,897)
Total Activity in FY 2018	(1,333,347)
Net Pension Liability as of 2018	\$4,675,014

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 859000
 Submission Unit Name: MONROE CENTRAL SCHOOL CORPORATION

Wages: \$1,272,925 Proportionate Share: 0.0002495

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,072,555	\$847,563

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,084	\$58
Net Difference Between Projected and Actual	25,101	0
Change of Assumptions	2,019	136,088
Changes in Proportion and Differences Between	30,897	1,033
Total	\$69,101	\$137,179

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$132,893
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,718
Total	\$160,611

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$142,562

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$27,675
2020	(26,078)
2021	(54,663)
2022	(15,012)
2023	0
Thereafter	0
Total	(\$68,078)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,334,200	\$847,563	\$441,760

PERF Net Pension Liability - Unaudited
MONROE CENTRAL SCHOOL CORPORATION - 859000

Net Pension Liability as of 2017	\$1,072,555
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,511)
- Net Difference Between Projected and Actual Investment	(90,784)
- Change of Assumptions	(151,290)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,544
Pension Expense/Income	160,611
Contributions	(142,562)
	(224,992)
Total Activity in FY 2018	(224,992)
Net Pension Liability as of 2018	\$847,563

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 860000
 Submission Unit Name: COWAN COMMUNITY SCHOOL CORPORATION

Wages: \$623,739 Proportionate Share: 0.0001222

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$546,539	\$415,119

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,429	\$28
Net Difference Between Projected and Actual	12,294	0
Change of Assumptions	989	66,653
Changes in Proportion and Differences Between	1,114	2,005
Total	\$19,826	\$68,686

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,088
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,046
Total	\$69,134

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,856

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,089
2020	(17,525)
2021	(31,073)
2022	(7,351)
2023	0
Thereafter	0
Total	(\$48,860)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$653,464	\$415,119	\$216,365

PERF Net Pension Liability - Unaudited
COWAN COMMUNITY SCHOOL CORPORATION - 860000

Net Pension Liability as of 2017	\$546,539
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,554)
- Net Difference Between Projected and Actual Investment	(46,757)
- Change of Assumptions	(74,439)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,948)
Pension Expense/Income	69,134
Contributions	(69,856)
	(131,420)
Total Activity in FY 2018	(131,420)
Net Pension Liability as of 2018	\$415,119

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 861000
 Submission Unit Name: CITY OF DECATUR

Wages: \$2,043,324 Proportionate Share: 0.0004004

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,847,079	\$1,360,177

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,788	\$93
Net Difference Between Projected and Actual	40,283	0
Change of Assumptions	3,241	218,395
Changes in Proportion and Differences Between	3,818	42,409
Total	\$65,130	\$260,897

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$213,267
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(623)
Total	\$212,644

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$228,457

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$11,454
2020	(69,792)
2021	(113,340)
2022	(24,089)
2023	0
Thereafter	0
Total	(\$195,767)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,141,137	\$1,360,177	\$708,941

PERF Net Pension Liability - Unaudited

CITY OF DECATUR - 861000

Net Pension Liability as of 2017	\$1,847,079
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,950)
- Net Difference Between Projected and Actual Investment	(159,286)
- Change of Assumptions	(244,810)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,043)
Pension Expense/Income	212,644
Contributions	(228,457)
Total Activity in FY 2018	(486,902)
Net Pension Liability as of 2018	\$1,360,177

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 863000
 Submission Unit Name: CITY OF SOUTH BEND

Wages: \$29,759,859 Proportionate Share: 0.0058323

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$25,871,598	\$19,812,587

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$259,110	\$1,353
Net Difference Between Projected and Actual	586,771	0
Change of Assumptions	47,204	3,181,186
Changes in Proportion and Differences Between	498,568	49,376
Total	\$1,391,653	\$3,231,915

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,106,492
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	196,178
Total	\$3,302,670

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,309,216

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$713,093
2020	(756,855)
2021	(1,445,612)
2022	(350,888)
2023	0
Thereafter	0
Total	(\$1,840,262)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$31,188,196	\$19,812,587	\$10,326,568

PERF Net Pension Liability - Unaudited

CITY OF SOUTH BEND - 863000

Net Pension Liability as of 2017	\$25,871,598
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(213,494)
- Net Difference Between Projected and Actual Investment	(2,208,550)
- Change of Assumptions	(3,549,372)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(81,049)
Pension Expense/Income	3,302,670
Contributions	(3,309,216)
Total Activity in FY 2018	(6,059,011)
Net Pension Liability as of 2018	\$19,812,587

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 864000
 Submission Unit Name: DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT

Wages: \$4,474,719 Proportionate Share: 0.0008770

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,057,328	\$2,979,209

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,962	\$203
Net Difference Between Projected and Actual	88,232	0
Change of Assumptions	7,098	478,353
Changes in Proportion and Differences Between	79,811	96,136
Total	\$214,103	\$574,692

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$467,122
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	102,980
Total	\$570,102

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$501,168

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$91,180
2020	(148,571)
2021	(250,433)
2022	(52,765)
2023	0
Thereafter	0
Total	(360,589)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,689,753	\$2,979,209	\$1,552,801

PERF Net Pension Liability - Unaudited

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT - 864000

Net Pension Liability as of 2017	\$4,057,328
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,145)
- Net Difference Between Projected and Actual Investment	(350,146)
- Change of Assumptions	(536,399)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(225,363)
Pension Expense/Income	570,102
Contributions	(501,168)
Total Activity in FY 2018	(1,078,119)
Net Pension Liability as of 2018	\$2,979,209

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 865000
 Submission Unit Name: CITY OF ANGOLA

Wages: \$3,231,856 Proportionate Share: 0.0006334

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,829,511	\$2,151,688

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,140	\$147
Net Difference Between Projected and Actual	63,725	0
Change of Assumptions	5,126	345,483
Changes in Proportion and Differences Between	3,161	21,144
Total	\$100,152	\$366,774

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$337,372
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,611)
Total	\$333,761

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$361,968

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$23,185
2020	(91,294)
2021	(160,406)
2022	(38,107)
2023	0
Thereafter	0
Total	(\$266,622)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,387,103	\$2,151,688	\$1,121,487

PERF Net Pension Liability - Unaudited

CITY OF ANGOLA - 865000

Net Pension Liability as of 2017	\$2,829,511
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,546)
- Net Difference Between Projected and Actual Investment	(241,992)
- Change of Assumptions	(385,787)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,709
Pension Expense/Income	333,761
Contributions	(361,968)
Total Activity in FY 2018	(677,823)
Net Pension Liability as of 2018	\$2,151,688

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 866000
 Submission Unit Name: SOUTH ADAMS SCHOOLS

Wages: \$1,837,042 Proportionate Share: 0.0003600

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,535,663	\$1,222,936

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,994	\$83
Net Difference Between Projected and Actual	36,219	0
Change of Assumptions	2,914	196,359
Changes in Proportion and Differences Between	51,414	8,657
Total	\$106,541	\$205,099

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$191,749
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,221)
Total	\$181,528

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$203,178

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$35,536
2020	(35,386)
2021	(77,051)
2022	(21,657)
2023	0
Thereafter	0
Total	(\$98,558)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,925,098	\$1,222,936	\$637,410

PERF Net Pension Liability - Unaudited

SOUTH ADAMS SCHOOLS - 866000

Net Pension Liability as of 2017	\$1,535,663
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,061)
- Net Difference Between Projected and Actual Investment	(129,703)
- Change of Assumptions	(218,101)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,788
Pension Expense/Income	181,528
Contributions	(203,178)
Total Activity in FY 2018	(312,727)
Net Pension Liability as of 2018	\$1,222,936

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 867000
 Submission Unit Name: CITY OF EVANSVILLE

Wages: \$19,058,704 Proportionate Share: 0.0037351

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$17,430,804	\$12,688,304

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$165,938	\$866
Net Difference Between Projected and Actual	375,778	0
Change of Assumptions	30,230	2,037,283
Changes in Proportion and Differences Between	869	565,686
Total	\$572,815	\$2,603,835

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,989,448
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(251,974)
Total	\$1,737,474

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,128,807

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$8,838)
2020	(698,934)
2021	(1,098,534)
2022	(224,714)
2023	0
Thereafter	0
Total	(\$2,031,020)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,973,429	\$12,688,304	\$6,613,302

PERF Net Pension Liability - Unaudited

CITY OF EVANSVILLE - 867000

Net Pension Liability as of 2017	\$17,430,804
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(152,430)
- Net Difference Between Projected and Actual Investment	(1,507,549)
- Change of Assumptions	(2,286,919)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(404,269)
Pension Expense/Income	1,737,474
Contributions	(2,128,807)
Total Activity in FY 2018	(4,742,500)
Net Pension Liability as of 2018	\$12,688,304

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 867001
 Submission Unit Name: EVANSVILLE METROPLITAN PLANNING ORGANIZATION

Wages: \$571,368 Proportionate Share: 0.0001120

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$512,185	\$380,469

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,976	\$26
Net Difference Between Projected and Actual	11,268	0
Change of Assumptions	906	61,090
Changes in Proportion and Differences Between	962	9,920
Total	\$18,112	\$71,036

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,655
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,882
Total	\$63,537

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,920

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,069
2020	(18,990)
2021	(31,265)
2022	(6,738)
2023	0
Thereafter	0
Total	(\$52,924)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$598,919	\$380,469	\$198,305

PERF Net Pension Liability - Unaudited

EVANSVILLE METROPLITAN PLANNING ORGANIZATION - 867001

Net Pension Liability as of 2017	\$512,185
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,379)
- Net Difference Between Projected and Actual Investment	(44,072)
- Change of Assumptions	(68,408)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,474)
Pension Expense/Income	63,537
Contributions	(61,920)
Total Activity in FY 2018	(131,716)
Net Pension Liability as of 2018	\$380,469

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 867999
 Submission Unit Name: CITY OF EVANSVILLE-WATER AND SEWER UTILITY

Wages: \$11,474,444 Proportionate Share: 0.0022488

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$10,136,181	\$7,639,275

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,907	\$522
Net Difference Between Projected and Actual	226,245	0
Change of Assumptions	18,201	1,226,592
Changes in Proportion and Differences Between	4,799	94,982
Total	\$349,152	\$1,322,096

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,197,792
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,790
Total	\$1,224,582

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,284,579

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$90,849
2020	(340,530)
2021	(587,968)
2022	(135,295)
2023	0
Thereafter	0
Total	(\$972,944)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,025,447	\$7,639,275	\$3,981,686

PERF Net Pension Liability - Unaudited

CITY OF EVANSVILLE-WATER AND SEWER UTILITY - 867999

Net Pension Liability as of 2017	\$10,136,181
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(85,245)
- Net Difference Between Projected and Actual Investment	(868,928)
- Change of Assumptions	(1,371,136)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(111,600)
Pension Expense/Income	1,224,582
Contributions	(1,284,579)
Total Activity in FY 2018	(2,496,906)
Net Pension Liability as of 2018	\$7,639,275

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 868000
 Submission Unit Name: CITY OF GREENDALE

Wages: \$1,570,573 Proportionate Share: 0.0003078

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,446,432	\$1,045,611

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,675	\$71
Net Difference Between Projected and Actual	30,967	0
Change of Assumptions	2,491	167,887
Changes in Proportion and Differences Between	512	68,553
Total	\$47,645	\$236,511

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$163,945
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,348)
Total	\$127,597

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$174,803

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$16,309)
2020	(61,333)
2021	(92,708)
2022	(18,516)
2023	0
Thereafter	0
Total	(\$188,866)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,645,959	\$1,045,611	\$544,985

PERF Net Pension Liability - Unaudited

CITY OF GREENDALE - 868000

Net Pension Liability as of 2017	\$1,446,432
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,742)
- Net Difference Between Projected and Actual Investment	(125,314)
- Change of Assumptions	(188,620)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,939)
Pension Expense/Income	127,597
Contributions	(174,803)
Total Activity in FY 2018	(400,821)
Net Pension Liability as of 2018	\$1,045,611

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 869000
 Submission Unit Name: DUNELAND SCHOOL CORPORATION

Wages: \$7,339,123 Proportionate Share: 0.0014383

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,680,269	\$4,885,970

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,899	\$334
Net Difference Between Projected and Actual	144,703	0
Change of Assumptions	11,641	784,510
Changes in Proportion and Differences Between	71,693	182,083
Total	\$291,936	\$966,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$766,090
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,515
Total	\$798,605

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$811,586

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$86,672
2020	(256,659)
2021	(418,472)
2022	(86,532)
2023	0
Thereafter	0
Total	(\$674,991)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,691,302	\$4,885,970	\$2,546,629

PERF Net Pension Liability - Unaudited

DUNELAND SCHOOL CORPORATION - 869000

Net Pension Liability as of 2017	\$6,680,269
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(58,117)
- Net Difference Between Projected and Actual Investment	(577,072)
- Change of Assumptions	(880,126)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(266,003)
Pension Expense/Income	798,605
Contributions	(811,586)
Total Activity in FY 2018	(1,794,299)
Net Pension Liability as of 2018	\$4,885,970

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 871000
 Submission Unit Name: WABASH CITY SCHOOLS

Wages: \$1,565,631 Proportionate Share: 0.0003068

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,397,802	\$1,042,213

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,630	\$71
Net Difference Between Projected and Actual	30,866	0
Change of Assumptions	2,483	167,342
Changes in Proportion and Differences Between	65,683	19,711
Total	\$112,662	\$187,124

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$163,413
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	72,241
Total	\$235,654

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$175,344

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$71,048
2020	(43,825)
2021	(83,226)
2022	(18,459)
2023	0
Thereafter	0
Total	(\$74,462)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,640,612	\$1,042,213	\$543,215

PERF Net Pension Liability - Unaudited

WABASH CITY SCHOOLS - 871000

Net Pension Liability as of 2017	\$1,397,802
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,902)
- Net Difference Between Projected and Actual Investment	(120,161)
- Change of Assumptions	(187,302)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(96,534)
Pension Expense/Income	235,654
Contributions	(175,344)
Total Activity in FY 2018	(355,589)
Net Pension Liability as of 2018	\$1,042,213

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 872000
 Submission Unit Name: JEFFERSONVILLE FLOOD CONTROL DIST

Wages: \$460,346 Proportionate Share: 0.0000902

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$382,800	\$306,413

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,007	\$21
Net Difference Between Projected and Actual	9,075	0
Change of Assumptions	730	49,199
Changes in Proportion and Differences Between	13,375	7,016
Total	\$27,187	\$56,236

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,044
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,508
Total	\$50,552

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,477

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,657
2020	(10,088)
2021	(20,192)
2022	(5,426)
2023	0
Thereafter	0
Total	(\$29,049)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$482,344	\$306,413	\$159,707

PERF Net Pension Liability - Unaudited

JEFFERSONVILLE FLOOD CONTROL DIST - 872000

Net Pension Liability as of 2017	\$382,800
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,987)
- Net Difference Between Projected and Actual Investment	(32,285)
- Change of Assumptions	(54,615)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,425
Pension Expense/Income	50,552
Contributions	(45,477)
Total Activity in FY 2018	(76,387)
Net Pension Liability as of 2018	\$306,413

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 873000
 Submission Unit Name: CITY OF JEFFERSONVILLE

Wages: \$7,727,581 Proportionate Share: 0.0015144

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,930,562	\$5,144,485

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,280	\$351
Net Difference Between Projected and Actual	152,359	0
Change of Assumptions	12,257	826,019
Changes in Proportion and Differences Between	148,800	141,351
Total	\$380,696	\$967,721

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$806,624
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	81,890
Total	\$888,514

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$844,341

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$170,639
2020	(244,467)
2021	(422,087)
2022	(91,110)
2023	0
Thereafter	0
Total	(587,025)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,098,247	\$5,144,485	\$2,681,370

PERF Net Pension Liability - Unaudited

CITY OF JEFFERSONVILLE - 873000

Net Pension Liability as of 2017	\$6,930,562
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(59,311)
- Net Difference Between Projected and Actual Investment	(596,460)
- Change of Assumptions	(925,038)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(249,441)
Pension Expense/Income	888,514
Contributions	(844,341)
Total Activity in FY 2018	(1,786,077)
Net Pension Liability as of 2018	\$5,144,485

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 875000
 Submission Unit Name: EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY

Wages: \$2,412,657 Proportionate Share: 0.0004728

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,244,603	\$1,606,123

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,005	\$110
Net Difference Between Projected and Actual	47,567	0
Change of Assumptions	3,827	257,885
Changes in Proportion and Differences Between	1,972	145,997
Total	\$74,371	\$403,992

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$251,830
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(75,270)
Total	\$176,560

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$252,798

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$45,969)
2020	(104,463)
2021	(150,745)
2022	(28,444)
2023	0
Thereafter	0
Total	(\$329,621)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,528,296	\$1,606,123	\$837,131

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY - 875000

Net Pension Liability as of 2017	\$2,244,603
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,990)
- Net Difference Between Projected and Actual Investment	(194,953)
- Change of Assumptions	(290,097)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(57,202)
Pension Expense/Income	176,560
Contributions	(252,798)
Total Activity in FY 2018	(638,480)
Net Pension Liability as of 2018	\$1,606,123

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 876000
 Submission Unit Name: TIPPECANOE COUNTY

Wages: \$25,896,849 Proportionate Share: 0.0050752

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$23,168,795	\$17,240,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$225,474	\$1,177
Net Difference Between Projected and Actual	510,601	0
Change of Assumptions	41,077	2,768,231
Changes in Proportion and Differences Between	326,355	358,493
Total	\$1,103,507	\$3,127,901

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,703,234
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	213,241
Total	\$2,916,475

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,895,543

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$469,131
2020	(800,925)
2021	(1,387,261)
2022	(305,339)
2023	0
Thereafter	0
Total	(\$2,024,394)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$27,139,608	\$17,240,684	\$8,986,060

PERF Net Pension Liability - Unaudited

TIPPECANOE COUNTY - 876000

Net Pension Liability as of 2017	\$23,168,795
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(197,723)
- Net Difference Between Projected and Actual Investment	(1,992,693)
- Change of Assumptions	(3,099,148)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(659,479)
Pension Expense/Income	2,916,475
Contributions	(2,895,543)
Total Activity in FY 2018	(5,928,111)
Net Pension Liability as of 2018	\$17,240,684

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 877000
 Submission Unit Name: WARSAW COMMUNITY SCHOOLS

Wages: \$5,586,870 Proportionate Share: 0.0010949

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,050,913	\$3,719,425

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,643	\$254
Net Difference Between Projected and Actual	110,155	0
Change of Assumptions	8,862	597,205
Changes in Proportion and Differences Between	1,518	202,752
Total	\$169,178	\$800,211

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$583,183
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(153,560)
Total	\$429,623

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$625,729

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$57,504)
2020	(197,955)
2021	(309,704)
2022	(65,870)
2023	0
Thereafter	0
Total	(\$631,033)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,854,973	\$3,719,425	\$1,938,611

PERF Net Pension Liability - Unaudited

WARSAW COMMUNITY SCHOOLS - 877000

Net Pension Liability as of 2017	\$5,050,913
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(43,613)
- Net Difference Between Projected and Actual Investment	(435,576)
- Change of Assumptions	(669,440)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,247
Pension Expense/Income	429,623
Contributions	(625,729)
Total Activity in FY 2018	(1,331,488)
Net Pension Liability as of 2018	\$3,719,425

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 878000
 Submission Unit Name: BROWN COUNTY SCHOOL CORPORATION

Wages: \$3,571,207 Proportionate Share: 0.0006999

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,110,142	\$2,377,592

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,094	\$162
Net Difference Between Projected and Actual	70,415	0
Change of Assumptions	5,665	381,755
Changes in Proportion and Differences Between	61,650	3,676
Total	\$168,824	\$385,593

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$372,792
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	63,746
Total	\$436,538

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$399,221

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$90,556
2020	(91,131)
2021	(174,087)
2022	(42,107)
2023	0
Thereafter	0
Total	(216,769)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,742,712	\$2,377,592	\$1,239,231

PERF Net Pension Liability - Unaudited
BROWN COUNTY SCHOOL CORPORATION - 878000

Net Pension Liability as of 2017	\$3,110,142
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,719)
- Net Difference Between Projected and Actual Investment	(265,623)
- Change of Assumptions	(426,026)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,499)
Pension Expense/Income	436,538
Contributions	(399,221)
Total Activity in FY 2018	(732,550)
Net Pension Liability as of 2018	\$2,377,592

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 879000
 Submission Unit Name: NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION

Wages: \$1,185,271 Proportionate Share: 0.0002323

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,093,524	\$789,134

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,320	\$54
Net Difference Between Projected and Actual	23,371	0
Change of Assumptions	1,880	126,706
Changes in Proportion and Differences Between	2,194	82,061
Total	\$37,765	\$208,821

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$123,731
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,978)
Total	\$79,753

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$132,751

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$37,769)
2020	(49,157)
2021	(70,155)
2022	(13,975)
2023	0
Thereafter	0
Total	(\$171,056)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,242,223	\$789,134	\$411,306

PERF Net Pension Liability - Unaudited

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION - 879000

Net Pension Liability as of 2017	\$1,093,524
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,652)
- Net Difference Between Projected and Actual Investment	(94,779)
- Change of Assumptions	(142,383)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,578)
Pension Expense/Income	79,753
Contributions	(132,751)
Total Activity in FY 2018	(304,390)
Net Pension Liability as of 2018	\$789,134

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 880000
 Submission Unit Name: SCHOOL TOWN OF HIGHLAND

Wages: \$3,252,858 Proportionate Share: 0.0006375

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,755,003	\$2,165,616

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,322	\$148
Net Difference Between Projected and Actual	64,137	0
Change of Assumptions	5,160	347,720
Changes in Proportion and Differences Between	71,745	19,255
Total	\$169,364	\$367,123

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$339,555
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	58,410
Total	\$397,965

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$349,118

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$60,707
2020	(73,911)
2021	(146,200)
2022	(38,355)
2023	0
Thereafter	0
Total	(\$197,759)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,409,028	\$2,165,616	\$1,128,746

PERF Net Pension Liability - Unaudited

SCHOOL TOWN OF HIGHLAND - 880000

Net Pension Liability as of 2017	\$2,755,003
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,009)
- Net Difference Between Projected and Actual Investment	(233,530)
- Change of Assumptions	(386,794)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,099
Pension Expense/Income	397,965
Contributions	(349,118)
Total Activity in FY 2018	(589,387)
Net Pension Liability as of 2018	\$2,165,616

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 880002
 Submission Unit Name: NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	23,317
Total	\$0	\$23,317

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,757)
Total	(30,757)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$21,316)
2020	(2,001)
2021	0
2022	0
2023	0
Thereafter	0
Total	(23,317)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,757
Pension Expense/Income	(30,757)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 881000
 Submission Unit Name: TAYLOR COMMUNITY SCHOOLS

Wages: \$963,096 Proportionate Share: 0.0001887

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$797,278	\$641,022

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,383	\$44
Net Difference Between Projected and Actual	18,985	0
Change of Assumptions	1,527	102,925
Changes in Proportion and Differences Between	28,537	11,504
Total	\$57,432	\$114,473

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$100,508
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47,456)
Total	\$53,052

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$107,501

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,662
2020	(17,756)
2021	(38,594)
2022	(11,353)
2023	0
Thereafter	0
Total	(\$57,041)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,009,072	\$641,022	\$334,109

PERF Net Pension Liability - Unaudited

TAYLOR COMMUNITY SCHOOLS - 881000

Net Pension Liability as of 2017	\$797,278
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,183)
- Net Difference Between Projected and Actual Investment	(67,157)
- Change of Assumptions	(114,199)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,732
Pension Expense/Income	53,052
Contributions	(107,501)
Total Activity in FY 2018	(156,256)
Net Pension Liability as of 2018	\$641,022

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 883000
 Submission Unit Name: WHITLEY COUNTY

Wages: \$6,295,295 Proportionate Share: 0.0012337

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,345,375	\$4,190,935

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,809	\$286
Net Difference Between Projected and Actual	124,119	0
Change of Assumptions	9,985	672,913
Changes in Proportion and Differences Between	181,457	6,027
Total	\$370,370	\$679,226

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$657,113
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	135,667
Total	\$792,780

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$704,942

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$176,433
2020	(132,269)
2021	(278,797)
2022	(74,223)
2023	0
Thereafter	0
Total	(\$308,856)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,597,205	\$4,190,935	\$2,184,368

PERF Net Pension Liability - Unaudited

WHITLEY COUNTY - 883000

Net Pension Liability as of 2017	\$5,345,375
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(42,844)
- Net Difference Between Projected and Actual Investment	(453,427)
- Change of Assumptions	(748,752)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,745
Pension Expense/Income	792,780
Contributions	(704,942)
Total Activity in FY 2018	(1,154,440)
Net Pension Liability as of 2018	\$4,190,935

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 884000
 Submission Unit Name: GARRETT PUBLIC LIBRARY

Wages: \$248,207 Proportionate Share: 0.0000486

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$214,154	\$165,096

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,159	\$11
Net Difference Between Projected and Actual	4,890	0
Change of Assumptions	393	26,509
Changes in Proportion and Differences Between	1,759	447
Total	\$9,201	\$26,967

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,886
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,224
Total	\$28,110

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,522

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,249
2020	(6,323)
2021	(11,768)
2022	(2,924)
2023	0
Thereafter	0
Total	(\$17,766)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$259,888	\$165,096	\$86,050

PERF Net Pension Liability - Unaudited

GARRETT PUBLIC LIBRARY - 884000

Net Pension Liability as of 2017	\$214,154
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,753)
- Net Difference Between Projected and Actual Investment	(18,248)
- Change of Assumptions	(29,554)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(91)
Pension Expense/Income	28,110
Contributions	(27,522)
Total Activity in FY 2018	(49,058)
Net Pension Liability as of 2018	\$165,096

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 885000
 Submission Unit Name: TOWN OF MUNSTER

Wages: \$3,886,672 Proportionate Share: 0.0007617

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,277,450	\$2,587,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,840	\$177
Net Difference Between Projected and Actual	76,632	0
Change of Assumptions	6,165	415,464
Changes in Proportion and Differences Between	94,525	3,199
Total	\$211,162	\$418,840

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$405,709
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,673
Total	\$425,382

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$435,308

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$84,858
2020	(79,228)
2021	(167,481)
2022	(45,827)
2023	0
Thereafter	0
Total	(207,678)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,073,187	\$2,587,529	\$1,348,653

PERF Net Pension Liability - Unaudited

TOWN OF MUNSTER - 885000

Net Pension Liability as of 2017	\$3,277,450
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,035)
- Net Difference Between Projected and Actual Investment	(277,483)
- Change of Assumptions	(461,921)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,444
Pension Expense/Income	425,382
Contributions	(435,308)
Total Activity in FY 2018	(689,921)
Net Pension Liability as of 2018	\$2,587,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 886000
 Submission Unit Name: OAK HILL CEMETERY

Wages: \$211,081 Proportionate Share: 0.0000414

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$194,523	\$140,638

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,839	\$10
Net Difference Between Projected and Actual	4,165	0
Change of Assumptions	335	22,581
Changes in Proportion and Differences Between	43	7,753
Total	\$6,382	\$30,344

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,051
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,310)
Total	\$18,741

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,641

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$956)
2020	(8,081)
2021	(12,434)
2022	(2,491)
2023	0
Thereafter	0
Total	(\$23,962)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$221,386	\$140,638	\$73,302

PERF Net Pension Liability - Unaudited

OAK HILL CEMETERY - 886000

Net Pension Liability as of 2017	\$194,523
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,714)
- Net Difference Between Projected and Actual Investment	(16,852)
- Change of Assumptions	(25,369)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,050)
Pension Expense/Income	18,741
Contributions	(23,641)
Total Activity in FY 2018	(53,885)
Net Pension Liability as of 2018	\$140,638

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 887000
 Submission Unit Name: ELKHART COUNTY

Wages: \$30,546,665 Proportionate Share: 0.0059865

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$26,138,399	\$20,336,411

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$265,961	\$1,388
Net Difference Between Projected and Actual	602,285	0
Change of Assumptions	48,452	3,265,293
Changes in Proportion and Differences Between	493,643	29,708
Total	\$1,410,341	\$3,296,389

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,188,625
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	304,493
Total	\$3,493,118

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,414,779

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$580,349
2020	(711,361)
2021	(1,394,873)
2022	(360,163)
2023	0
Thereafter	0
Total	(\$1,886,048)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$32,012,780	\$20,336,411	\$10,599,592

PERF Net Pension Liability - Unaudited

ELKHART COUNTY - 887000

Net Pension Liability as of 2017	\$26,138,399
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(211,538)
- Net Difference Between Projected and Actual Investment	(2,221,862)
- Change of Assumptions	(3,636,514)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	189,587
Pension Expense/Income	3,493,118
Contributions	(3,414,779)
Total Activity in FY 2018	(5,801,988)
Net Pension Liability as of 2018	\$20,336,411

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 887001
 Submission Unit Name: ELKHART COUNTY SOLID WASTE MGMT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	4,880	17,761
Total	\$4,880	\$17,761

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,620)
Total	(\$9,620)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$13,752)

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,949)
2020	(3,677)
2021	(3,255)
2022	0
2023	0
Thereafter	0
Total	(\$12,881)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,132)
Pension Expense/Income	(9,620)
Contributions	13,752
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 888000
 Submission Unit Name: CITY OF NAPPANEE

Wages: \$1,964,911 Proportionate Share: 0.0003851

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,574,479	\$1,308,202

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,109	\$89
Net Difference Between Projected and Actual	38,744	0
Change of Assumptions	3,117	210,050
Changes in Proportion and Differences Between	109,342	6,634
Total	\$168,312	\$216,773

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$205,118
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	56,219
Total	\$261,337

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$212,167

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$68,031
2020	(23,527)
2021	(69,797)
2022	(23,168)
2023	0
Thereafter	0
Total	(48,461)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,059,320	\$1,308,202	\$681,851

PERF Net Pension Liability - Unaudited

CITY OF NAPPANEE - 888000

Net Pension Liability as of 2017	\$1,574,479
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,659)
- Net Difference Between Projected and Actual Investment	(131,372)
- Change of Assumptions	(232,213)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,797
Pension Expense/Income	261,337
Contributions	(212,167)
Total Activity in FY 2018	(266,277)
Net Pension Liability as of 2018	\$1,308,202

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 890000
 Submission Unit Name: TOWN OF BREMEN

Wages: \$1,905,183 Proportionate Share: 0.0003734

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,611,063	\$1,268,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,589	\$87
Net Difference Between Projected and Actual	37,567	0
Change of Assumptions	3,022	203,668
Changes in Proportion and Differences Between	38,000	12,695
Total	\$95,178	\$216,450

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$198,886
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,229
Total	\$208,115

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$213,381

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$25,493
2020	(41,303)
2021	(82,997)
2022	(22,465)
2023	0
Thereafter	0
Total	(\$121,272)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,996,755	\$1,268,457	\$661,135

PERF Net Pension Liability - Unaudited

TOWN OF BREMEN - 890000

Net Pension Liability as of 2017	\$1,611,063
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,844)
- Net Difference Between Projected and Actual Investment	(136,502)
- Change of Assumptions	(226,513)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,519
Pension Expense/Income	208,115
Contributions	(213,381)
Total Activity in FY 2018	(342,606)
Net Pension Liability as of 2018	\$1,268,457

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 891000
 Submission Unit Name: FAYETTE COUNTY

Wages: \$3,911,917 Proportionate Share: 0.0007667

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,576,373	\$2,604,515

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,062	\$178
Net Difference Between Projected and Actual	77,135	0
Change of Assumptions	6,205	418,191
Changes in Proportion and Differences Between	83,588	102,798
Total	\$200,990	\$521,167

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$408,372
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	64,187
Total	\$472,559

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$438,136

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$86,127
2020	(135,285)
2021	(224,891)
2022	(46,128)
2023	0
Thereafter	0
Total	(320,177)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,099,925	\$2,604,515	\$1,357,506

PERF Net Pension Liability - Unaudited

FAYETTE COUNTY - 891000

Net Pension Liability as of 2017	\$3,576,373
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,259)
- Net Difference Between Projected and Actual Investment	(309,277)
- Change of Assumptions	(469,408)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(196,337)
Pension Expense/Income	472,559
Contributions	(438,136)
Total Activity in FY 2018	(971,858)
Net Pension Liability as of 2018	\$2,604,515

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 892000
 Submission Unit Name: TOWN OF WALKERTON

Wages: \$1,120,688 Proportionate Share: 0.0002196

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$922,647	\$745,991

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,756	\$51
Net Difference Between Projected and Actual	22,093	0
Change of Assumptions	1,777	119,779
Changes in Proportion and Differences Between	42,551	7,450
Total	\$76,177	\$127,280

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,967
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,682)
Total	\$81,285

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,517

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$23,800
2020	(17,924)
2021	(43,766)
2022	(13,213)
2023	0
Thereafter	0
Total	(\$51,103)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,174,310	\$745,991	\$388,820

PERF Net Pension Liability - Unaudited

TOWN OF WALKERTON - 892000

Net Pension Liability as of 2017	\$922,647
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,101)
- Net Difference Between Projected and Actual Investment	(77,596)
- Change of Assumptions	(132,816)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,089
Pension Expense/Income	81,285
Contributions	(125,517)
Total Activity in FY 2018	(176,656)
Net Pension Liability as of 2018	\$745,991

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 893000
 Submission Unit Name: TOWN OF DUBLIN

Wages: \$171,612 Proportionate Share: 0.0000336

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$152,585	\$114,141

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,493	\$8
Net Difference Between Projected and Actual	3,380	0
Change of Assumptions	272	18,327
Changes in Proportion and Differences Between	152	2,482
Total	\$5,297	\$20,817

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,897
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(568)
Total	\$17,329

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,220

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$872
2020	(5,360)
2021	(9,009)
2022	(2,023)
2023	0
Thereafter	0
Total	(\$15,520)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$179,676	\$114,141	\$59,492

PERF Net Pension Liability - Unaudited

TOWN OF DUBLIN - 893000

Net Pension Liability as of 2017	\$152,585
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,295)
- Net Difference Between Projected and Actual Investment	(13,106)
- Change of Assumptions	(20,505)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,647)
Pension Expense/Income	17,329
Contributions	(19,220)
Total Activity in FY 2018	(38,444)
Net Pension Liability as of 2018	\$114,141

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 894000
 Submission Unit Name: PATOKA TWP, GIBSON COUNTY

Wages: \$53,436 Proportionate Share: 0.0000105

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$47,292	\$35,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$466	\$2
Net Difference Between Projected and Actual	1,056	0
Change of Assumptions	85	5,727
Changes in Proportion and Differences Between	886	1,473
Total	\$2,493	\$7,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,593
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,267
Total	\$7,860

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,985

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$346
2020	(1,681)
2021	(2,743)
2022	(631)
2023	0
Thereafter	0
Total	(\$4,709)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$56,149	\$35,669	\$18,591

PERF Net Pension Liability - Unaudited

PATOKA TWP, GIBSON COUNTY - 894000

Net Pension Liability as of 2017	\$47,292
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(397)
- Net Difference Between Projected and Actual Investment	(4,054)
- Change of Assumptions	(6,401)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,646)
Pension Expense/Income	7,860
Contributions	(5,985)
Total Activity in FY 2018	(11,623)
Net Pension Liability as of 2018	\$35,669

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 895000
 Submission Unit Name: MADISON COUNTY

Wages: \$20,783,200 Proportionate Share: 0.0040731

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$17,980,466	\$13,836,505

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$180,954	\$945
Net Difference Between Projected and Actual	409,783	0
Change of Assumptions	32,966	2,221,643
Changes in Proportion and Differences Between	341,234	15,258
Total	\$964,937	\$2,237,846

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,169,479
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	412,977
Total	\$2,582,456

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,322,538

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$475,391
2020	(514,148)
2021	(989,101)
2022	(245,051)
2023	0
Thereafter	0
Total	(\$1,272,909)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,780,883	\$13,836,505	\$7,211,759

PERF Net Pension Liability - Unaudited

MADISON COUNTY - 895000

Net Pension Liability as of 2017	\$17,980,466
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(147,506)
- Net Difference Between Projected and Actual Investment	(1,532,933)
- Change of Assumptions	(2,477,368)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(246,072)
Pension Expense/Income	2,582,456
Contributions	(2,322,538)
Total Activity in FY 2018	(4,143,961)
Net Pension Liability as of 2018	\$13,836,505

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 895001
 Submission Unit Name: MADISON COUNTY JOB SOURCE

Wages: \$1,082,229 Proportionate Share: 0.0002121

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,031,955	\$720,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,423	\$49
Net Difference Between Projected and Actual	21,339	0
Change of Assumptions	1,717	115,688
Changes in Proportion and Differences Between	16,364	55,744
Total	\$48,843	\$171,481

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$112,972
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,630
Total	\$140,602

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$121,209

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$8,455
2020	(47,478)
2021	(70,855)
2022	(12,760)
2023	0
Thereafter	0
Total	(122,638)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,134,204	\$720,513	\$375,541

PERF Net Pension Liability - Unaudited

MADISON COUNTY JOB SOURCE - 895001

Net Pension Liability as of 2017	\$1,031,955
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,423)
- Net Difference Between Projected and Actual Investment	(90,159)
- Change of Assumptions	(130,540)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(100,713)
Pension Expense/Income	140,602
Contributions	(121,209)
Total Activity in FY 2018	(311,442)
Net Pension Liability as of 2018	\$720,513

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 896000
 Submission Unit Name: MARION PUBLIC LIBRARY

Wages: \$584,824 Proportionate Share: 0.0001146

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$528,693	\$389,301

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,091	\$27
Net Difference Between Projected and Actual	11,530	0
Change of Assumptions	928	62,508
Changes in Proportion and Differences Between	195	19,494
Total	\$17,744	\$82,029

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,040
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,972)
Total	\$51,068

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,500

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,350)
2020	(20,618)
2021	(32,421)
2022	(6,896)
2023	0
Thereafter	0
Total	(\$64,285)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$612,823	\$389,301	\$202,909

PERF Net Pension Liability - Unaudited

MARION PUBLIC LIBRARY - 896000

Net Pension Liability as of 2017	\$528,693
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,566)
- Net Difference Between Projected and Actual Investment	(45,593)
- Change of Assumptions	(70,069)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,732)
Pension Expense/Income	51,068
Contributions	(65,500)
Total Activity in FY 2018	(139,392)
Net Pension Liability as of 2018	\$389,301

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 897000
 Submission Unit Name: CITY OF PLYMOUTH

Wages: \$3,118,718 Proportionate Share: 0.0006112

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,703,695	\$2,076,274

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,154	\$142
Net Difference Between Projected and Actual	61,491	0
Change of Assumptions	4,947	333,375
Changes in Proportion and Differences Between	60,191	9,166
Total	\$153,783	\$342,683

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$325,547
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,999
Total	\$353,546

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$347,486

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$75,401
2020	(77,731)
2021	(149,799)
2022	(36,771)
2023	0
Thereafter	0
Total	(\$188,900)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,268,389	\$2,076,274	\$1,082,180

PERF Net Pension Liability - Unaudited

CITY OF PLYMOUTH - 897000

Net Pension Liability as of 2017	\$2,703,695
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,236)
- Net Difference Between Projected and Actual Investment	(230,632)
- Change of Assumptions	(371,838)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,775)
Pension Expense/Income	353,546
Contributions	(347,486)
Total Activity in FY 2018	(627,421)
Net Pension Liability as of 2018	\$2,076,274

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 898000
 Submission Unit Name: TOWN OF ALBION

Wages: \$800,411 Proportionate Share: 0.0001569

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$708,493	\$532,996

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,971	\$36
Net Difference Between Projected and Actual	15,785	0
Change of Assumptions	1,270	85,580
Changes in Proportion and Differences Between	541	10,962
Total	\$24,567	\$96,578

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,571
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,614)
Total	\$78,957

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,646

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,062
2020	(24,354)
2021	(41,281)
2022	(9,438)
2023	0
Thereafter	0
Total	(\$72,011)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$839,022	\$532,996	\$277,804

PERF Net Pension Liability - Unaudited

TOWN OF ALBION - 898000

Net Pension Liability as of 2017	\$708,493
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,970)
- Net Difference Between Projected and Actual Investment	(60,765)
- Change of Assumptions	(95,685)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,388)
Pension Expense/Income	78,957
Contributions	(89,646)
Total Activity in FY 2018	(175,497)
Net Pension Liability as of 2018	\$532,996

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 900000
 Submission Unit Name: VANDERBURGH COUNTY

Wages: \$28,517,578 Proportionate Share: 0.0055889

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$25,436,598	\$18,985,746

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$248,296	\$1,296
Net Difference Between Projected and Actual	562,283	0
Change of Assumptions	45,234	3,048,425
Changes in Proportion and Differences Between	158,735	402,006
Total	\$1,014,548	\$3,451,727

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,976,849
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(69,615)
Total	\$2,907,234

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,175,514

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$306,731
2020	(892,575)
2021	(1,515,089)
2022	(336,246)
2023	0
Thereafter	0
Total	(\$2,437,179)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$29,886,616	\$18,985,746	\$9,895,608

PERF Net Pension Liability - Unaudited

VANDERBURGH COUNTY - 900000

Net Pension Liability as of 2017	\$25,436,598
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(216,328)
- Net Difference Between Projected and Actual Investment	(2,186,037)
- Change of Assumptions	(3,411,597)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(368,610)
Pension Expense/Income	2,907,234
Contributions	(3,175,514)
Total Activity in FY 2018	(6,450,852)
Net Pension Liability as of 2018	\$18,985,746

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 901000
 Submission Unit Name: TOWN OF GRIFFITH

Wages: \$1,869,100 Proportionate Share: 0.0003663

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,578,494	\$1,244,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,274	\$85
Net Difference Between Projected and Actual	36,852	0
Change of Assumptions	2,965	199,796
Changes in Proportion and Differences Between	49,715	2,881
Total	\$105,806	\$202,762

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$195,105
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,970
Total	\$197,075

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$209,339

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$44,223
2020	(38,122)
2021	(81,021)
2022	(22,036)
2023	0
Thereafter	0
Total	(\$96,956)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,958,787	\$1,244,338	\$648,564

PERF Net Pension Liability - Unaudited

TOWN OF GRIFFITH - 901000

Net Pension Liability as of 2017	\$1,578,494
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,563)
- Net Difference Between Projected and Actual Investment	(133,698)
- Change of Assumptions	(222,175)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,544
Pension Expense/Income	197,075
Contributions	(209,339)
Total Activity in FY 2018	(334,156)
Net Pension Liability as of 2018	\$1,244,338

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 902000
 Submission Unit Name: HUNTINGTON PUBLIC LIBRARY

Wages: \$608,359 Proportionate Share: 0.0001192

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$578,216	\$404,928

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,296	\$28
Net Difference Between Projected and Actual	11,992	0
Change of Assumptions	965	65,017
Changes in Proportion and Differences Between	176	49,513
Total	\$18,429	\$114,558

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,490
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,809)
Total	\$27,681

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,136

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$21,153)
2020	(28,340)
2021	(39,464)
2022	(7,172)
2023	0
Thereafter	0
Total	(\$96,129)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$637,421	\$404,928	\$211,053

PERF Net Pension Liability - Unaudited

HUNTINGTON PUBLIC LIBRARY - 902000

Net Pension Liability as of 2017	\$578,216
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,264)
- Net Difference Between Projected and Actual Investment	(50,482)
- Change of Assumptions	(73,336)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,751)
Pension Expense/Income	27,681
Contributions	(68,136)
Total Activity in FY 2018	(173,288)
Net Pension Liability as of 2018	\$404,928

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 903000
 Submission Unit Name: TOWN OF KNIGHTSTOWN

Wages: \$671,547 Proportionate Share: 0.0001316

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$644,247	\$447,051

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,847	\$31
Net Difference Between Projected and Actual	13,240	0
Change of Assumptions	1,065	71,780
Changes in Proportion and Differences Between	186	64,297
Total	\$20,338	\$136,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,095
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,433)
Total	\$35,662

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,213

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$29,682)
2020	(33,405)
2021	(44,765)
2022	(7,918)
2023	0
Thereafter	0
Total	(\$115,770)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$703,730	\$447,051	\$233,009

PERF Net Pension Liability - Unaudited

TOWN OF KNIGHTSTOWN - 903000

Net Pension Liability as of 2017	\$644,247
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,919)
- Net Difference Between Projected and Actual Investment	(56,369)
- Change of Assumptions	(81,059)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,298)
Pension Expense/Income	35,662
Contributions	(75,213)
Total Activity in FY 2018	(197,196)
Net Pension Liability as of 2018	\$447,051

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 904000
 Submission Unit Name: WA-NEE COMMUNITY SCHOOLS

Wages: \$3,142,125 Proportionate Share: 0.0006158

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,662,203	\$2,091,900

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,358	\$143
Net Difference Between Projected and Actual	61,954	0
Change of Assumptions	4,984	335,884
Changes in Proportion and Differences Between	77,888	2,499
Total	\$172,184	\$338,526

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$327,997
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	52,224
Total	\$380,221

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$351,918

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$74,924
2020	(66,271)
2021	(137,946)
2022	(37,049)
2023	0
Thereafter	0
Total	(\$166,342)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,292,988	\$2,091,900	\$1,090,325

PERF Net Pension Liability - Unaudited

WA-NEE COMMUNITY SCHOOLS - 904000

Net Pension Liability as of 2017	\$2,662,203
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,277)
- Net Difference Between Projected and Actual Investment	(225,686)
- Change of Assumptions	(373,644)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,001
Pension Expense/Income	380,221
Contributions	(351,918)
Total Activity in FY 2018	(570,303)
Net Pension Liability as of 2018	\$2,091,900

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 905000
 Submission Unit Name: EVANSVILLE-VANDERBURG AIRPORT AUTHORITY

Wages: \$2,442,944 Proportionate Share: 0.0004788

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,183,926	\$1,626,505

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,272	\$111
Net Difference Between Projected and Actual	48,171	0
Change of Assumptions	3,875	261,158
Changes in Proportion and Differences Between	1,536	75,734
Total	\$74,854	\$337,003

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$255,026
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,245)
Total	\$205,781

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$267,061

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$18,499)
2020	(82,900)
2021	(131,946)
2022	(28,804)
2023	0
Thereafter	0
Total	(\$262,149)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,560,381	\$1,626,505	\$847,755

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURG AIRPORT AUTHORITY - 905000

Net Pension Liability as of 2017	\$2,183,926
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,619)
- Net Difference Between Projected and Actual Investment	(187,794)
- Change of Assumptions	(292,348)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,620
Pension Expense/Income	205,781
Contributions	(267,061)
Total Activity in FY 2018	(557,421)
Net Pension Liability as of 2018	\$1,626,505

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 906000
 Submission Unit Name: MIDDLEBURY COMMUNITY SCHOOL CORPORATION

Wages: \$6,138,244 Proportionate Share: 0.0012030

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,249,452	\$4,086,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,445	\$279
Net Difference Between Projected and Actual	121,030	0
Change of Assumptions	9,737	656,168
Changes in Proportion and Differences Between	165,328	6,581
Total	\$349,540	\$663,028

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$640,761
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	130,416
Total	\$771,177

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$683,727

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$175,932
2020	(136,785)
2021	(280,257)
2022	(72,378)
2023	0
Thereafter	0
Total	(\$313,488)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,433,037	\$4,086,645	\$2,130,011

PERF Net Pension Liability - Unaudited

MIDDLEBURY COMMUNITY SCHOOL CORPORATION - 906000

Net Pension Liability as of 2017	\$5,249,452
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(42,453)
- Net Difference Between Projected and Actual Investment	(446,152)
- Change of Assumptions	(730,715)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,937)
Pension Expense/Income	771,177
Contributions	(683,727)
Total Activity in FY 2018	(1,162,807)
Net Pension Liability as of 2018	\$4,086,645

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 907000
 Submission Unit Name: MERRILLVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$12,005,428 Proportionate Share: 0.0023528

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$10,013,488	\$7,992,568

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104,527	\$546
Net Difference Between Projected and Actual	236,708	0
Change of Assumptions	19,043	1,283,318
Changes in Proportion and Differences Between	334,231	65,168
Total	\$694,509	\$1,349,032

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,253,186
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,809
Total	\$1,257,995

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,278,096

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$237,700
2020	(239,963)
2021	(510,708)
2022	(141,552)
2023	0
Thereafter	0
Total	(\$654,523)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,581,587	\$7,992,568	\$4,165,826

PERF Net Pension Liability - Unaudited

MERRILLVILLE COMMUNITY SCHOOL CORPORATION - 907000

Net Pension Liability as of 2017	\$10,013,488
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(78,415)
- Net Difference Between Projected and Actual Investment	(845,208)
- Change of Assumptions	(1,425,050)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	347,854
Pension Expense/Income	1,257,995
Contributions	(1,278,096)
Total Activity in FY 2018	(2,020,920)
Net Pension Liability as of 2018	\$7,992,568

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 908000
 Submission Unit Name: CARMEL-CLAY SCHOOLS

Wages: \$16,320,581 Proportionate Share: 0.0031985

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$14,327,801	\$10,865,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$142,099	\$742
Net Difference Between Projected and Actual	321,792	0
Change of Assumptions	25,887	1,744,599
Changes in Proportion and Differences Between	86,073	54,353
Total	\$575,851	\$1,799,694

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,703,636
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	79,416
Total	\$1,783,052

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,820,711

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$245,864
2020	(457,563)
2021	(819,712)
2022	(192,432)
2023	0
Thereafter	0
Total	(\$1,223,843)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,103,963	\$10,865,449	\$5,663,208

PERF Net Pension Liability - Unaudited

CARMEL-CLAY SCHOOLS - 908000

Net Pension Liability as of 2017	\$14,327,801
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(119,624)
- Net Difference Between Projected and Actual Investment	(1,226,269)
- Change of Assumptions	(1,948,757)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(130,043)
Pension Expense/Income	1,783,052
Contributions	(1,820,711)
Total Activity in FY 2018	(3,462,352)
Net Pension Liability as of 2018	\$10,865,449

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 909000
 Submission Unit Name: TOWN OF HIGHLAND

Wages: \$3,251,195 Proportionate Share: 0.0006372

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,836,649	\$2,164,597

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,309	\$148
Net Difference Between Projected and Actual	64,107	0
Change of Assumptions	5,157	347,556
Changes in Proportion and Differences Between	13,619	9,233
Total	\$111,192	\$356,937

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$339,396
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,601
Total	\$363,997

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$357,522

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$43,159
2020	(89,634)
2021	(160,935)
2022	(38,335)
2023	0
Thereafter	0
Total	(\$245,745)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,407,424	\$2,164,597	\$1,128,215

PERF Net Pension Liability - Unaudited

TOWN OF HIGHLAND - 909000

Net Pension Liability as of 2017	\$2,836,649
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,509)
- Net Difference Between Projected and Actual Investment	(242,381)
- Change of Assumptions	(387,944)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,693)
Pension Expense/Income	363,997
Contributions	(357,522)
Total Activity in FY 2018	(672,052)
Net Pension Liability as of 2018	\$2,164,597

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 910000
 Submission Unit Name: PIGEON TOWNSHIP, VANDERBURGH COUNTY

Wages: \$131,428 Proportionate Share: 0.0000258

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$123,585	\$87,644

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,146	\$6
Net Difference Between Projected and Actual	2,596	0
Change of Assumptions	209	14,072
Changes in Proportion and Differences Between	17	14,510
Total	\$3,968	\$28,588

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,742
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,265)
Total	(\$10,523)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,720

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$8,720)
2020	(6,117)
2021	(8,231)
2022	(1,552)
2023	0
Thereafter	0
Total	(\$24,620)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$137,965	\$87,644	\$45,681

PERF Net Pension Liability - Unaudited
PIGEON TOWNSHIP, VANDERBURGH COUNTY - 910000

Net Pension Liability as of 2017	\$123,585
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,111)
- Net Difference Between Projected and Actual Investment	(10,757)
- Change of Assumptions	(15,847)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,017
Pension Expense/Income	(10,523)
Contributions	(14,720)
	(35,941)
Total Activity in FY 2018	(35,941)
Net Pension Liability as of 2018	\$87,644

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 911000
 Submission Unit Name: BREMEN PUBLIC LIBRARY

Wages: \$186,790 Proportionate Share: 0.0000366

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$153,477	\$124,332

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,626	\$8
Net Difference Between Projected and Actual	3,682	0
Change of Assumptions	296	19,963
Changes in Proportion and Differences Between	7,067	2,529
Total	\$12,671	\$22,500

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,494
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,694
Total	\$21,188

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,921

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,802
2020	(3,197)
2021	(7,233)
2022	(2,201)
2023	0
Thereafter	0
Total	(\$9,829)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$195,718	\$124,332	\$64,803

PERF Net Pension Liability - Unaudited

BREMEN PUBLIC LIBRARY - 911000

Net Pension Liability as of 2017	\$153,477
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,178)
- Net Difference Between Projected and Actual Investment	(12,900)
- Change of Assumptions	(22,131)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,797
Pension Expense/Income	21,188
Contributions	(20,921)
Total Activity in FY 2018	(29,145)
Net Pension Liability as of 2018	\$124,332

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 912000
 Submission Unit Name: TOWN OF CLARKSVILLE

Wages: \$4,019,802 Proportionate Share: 0.0007878

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,278,342	\$2,676,192

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,999	\$183
Net Difference Between Projected and Actual	79,258	0
Change of Assumptions	6,376	429,700
Changes in Proportion and Differences Between	204,056	7,172
Total	\$324,689	\$437,055

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$419,611
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	120,386
Total	\$539,997

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$443,192

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$144,081
2020	(56,778)
2021	(152,272)
2022	(47,397)
2023	0
Thereafter	0
Total	(\$112,366)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,212,757	\$2,676,192	\$1,394,865

PERF Net Pension Liability - Unaudited

TOWN OF CLARKSVILLE - 912000

Net Pension Liability as of 2017	\$3,278,342
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,899)
- Net Difference Between Projected and Actual Investment	(274,953)
- Change of Assumptions	(475,960)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,857
Pension Expense/Income	539,997
Contributions	(443,192)
Total Activity in FY 2018	(602,150)
Net Pension Liability as of 2018	\$2,676,192

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 913000
 Submission Unit Name: CLARKSVILLE SEWAGE DEPARTMENT

Wages: \$879,126 Proportionate Share: 0.0001723

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$925,770	\$585,311

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,655	\$40
Net Difference Between Projected and Actual	17,335	0
Change of Assumptions	1,395	93,980
Changes in Proportion and Differences Between	1,647	127,615
Total	\$28,032	\$221,635

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,773
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(41,622)
Total	\$50,151

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,462

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$47,133)
2020	(60,793)
2021	(75,312)
2022	(10,365)
2023	0
Thereafter	0
Total	(\$193,603)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$921,373	\$585,311	\$305,071

PERF Net Pension Liability - Unaudited

CLARKSVILLE SEWAGE DEPARTMENT - 913000

Net Pension Liability as of 2017	\$925,770
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,248)
- Net Difference Between Projected and Actual Investment	(82,691)
- Change of Assumptions	(107,449)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(92,760)
Pension Expense/Income	50,151
Contributions	(98,462)
Total Activity in FY 2018	(340,459)
Net Pension Liability as of 2018	\$585,311

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 914000
 Submission Unit Name: CLINTON CENTRAL SCHOOL CORPORATION

Wages: \$1,179,890 Proportionate Share: 0.0002312

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$944,063	\$785,397

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,271	\$54
Net Difference Between Projected and Actual	23,260	0
Change of Assumptions	1,871	126,106
Changes in Proportion and Differences Between	74,078	102,049
Total	\$109,480	\$228,209

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$123,145
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,630
Total	\$154,775

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$132,144

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$41,721)
2020	(22,566)
2021	(40,532)
2022	(13,910)
2023	0
Thereafter	0
Total	(\$118,729)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,236,341	\$785,397	\$409,359

PERF Net Pension Liability - Unaudited
CLINTON CENTRAL SCHOOL CORPORATION - 914000

Net Pension Liability as of 2017	\$944,063
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,979)
- Net Difference Between Projected and Actual Investment	(78,742)
- Change of Assumptions	(139,393)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,817
Pension Expense/Income	154,775
Contributions	(132,144)
	(158,666)
Total Activity in FY 2018	(158,666)
Net Pension Liability as of 2018	\$785,397

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 915000
 Submission Unit Name: CRAWFORDSVILLE PUBLIC LIBRARY

Wages: \$431,566 Proportionate Share: 0.0000846

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$379,677	\$287,390

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,759	\$20
Net Difference Between Projected and Actual	8,511	0
Change of Assumptions	685	46,144
Changes in Proportion and Differences Between	107	5,961
Total	\$13,062	\$52,125

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,061
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,207)
Total	\$30,854

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,335

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$477
2020	(12,666)
2021	(21,784)
2022	(5,090)
2023	0
Thereafter	0
Total	(\$39,063)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$452,398	\$287,390	\$149,791

PERF Net Pension Liability - Unaudited

CRAWFORDSVILLE PUBLIC LIBRARY - 915000

Net Pension Liability as of 2017	\$379,677
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,176)
- Net Difference Between Projected and Actual Investment	(32,511)
- Change of Assumptions	(51,555)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,436
Pension Expense/Income	30,854
Contributions	(48,335)
Total Activity in FY 2018	(92,287)
Net Pension Liability as of 2018	\$287,390

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 916000
 Submission Unit Name: MADISON CONSOLIDATED SCHOOLS

Wages: \$4,303,831 Proportionate Share: 0.0008435

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,975,235	\$2,865,408

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,474	\$196
Net Difference Between Projected and Actual	84,862	0
Change of Assumptions	6,827	460,081
Changes in Proportion and Differences Between	47,602	142,574
Total	\$176,765	\$602,851

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$449,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	61,668
Total	\$510,946

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$477,149

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$43,863
2020	(162,385)
2021	(256,816)
2022	(50,748)
2023	0
Thereafter	0
Total	(\$426,086)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,510,612	\$2,865,408	\$1,493,486

PERF Net Pension Liability - Unaudited

MADISON CONSOLIDATED SCHOOLS - 916000

Net Pension Liability as of 2017	\$3,975,235
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,131)
- Net Difference Between Projected and Actual Investment	(344,645)
- Change of Assumptions	(517,080)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(246,768)
Pension Expense/Income	510,946
Contributions	(477,149)
Total Activity in FY 2018	(1,109,827)
Net Pension Liability as of 2018	\$2,865,408

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 917000
 Submission Unit Name: NEW PRAIRIE UNITED SCHOOL CORPORATION

Wages: \$3,078,969 Proportionate Share: 0.0006034

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,899,557	\$2,049,777

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,807	\$140
Net Difference Between Projected and Actual	60,706	0
Change of Assumptions	4,884	329,120
Changes in Proportion and Differences Between	17,635	135,425
Total	\$110,032	\$464,685

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$321,393
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,219
Total	\$333,612

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$345,332

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,495
2020	(128,740)
2021	(194,106)
2022	(36,302)
2023	0
Thereafter	0
Total	(\$354,653)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,226,679	\$2,049,777	\$1,068,369

PERF Net Pension Liability - Unaudited
NEW PRAIRIE UNITED SCHOOL CORPORATION - 917000

Net Pension Liability as of 2017	\$2,899,557
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,149)
- Net Difference Between Projected and Actual Investment	(252,579)
- Change of Assumptions	(370,791)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(188,541)
Pension Expense/Income	333,612
Contributions	(345,332)
Total Activity in FY 2018	(849,780)
Net Pension Liability as of 2018	\$2,049,777

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 918000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY

Wages: \$2,825,073 Proportionate Share: 0.0005537

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,731,357	\$1,880,944

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,599	\$128
Net Difference Between Projected and Actual	55,706	0
Change of Assumptions	4,481	302,012
Changes in Proportion and Differences Between	0	290,517
Total	\$84,786	\$592,657

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$294,921
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(255,326)
Total	\$39,595

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$314,165

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$136,315)
2020	(145,150)
2021	(193,094)
2022	(33,312)
2023	0
Thereafter	0
Total	(\$507,871)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,960,908	\$1,880,944	\$980,371

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY - 918000

Net Pension Liability as of 2017	\$2,731,357
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,280)
- Net Difference Between Projected and Actual Investment	(239,406)
- Change of Assumptions	(341,385)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,228
Pension Expense/Income	39,595
Contributions	(314,165)
Total Activity in FY 2018	(850,413)
Net Pension Liability as of 2018	\$1,880,944

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 919000
 Submission Unit Name: GREENE COUNTY

Wages: \$6,703,143 Proportionate Share: 0.0013137

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,031,561	\$4,462,698

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,363	\$305
Net Difference Between Projected and Actual	132,168	0
Change of Assumptions	10,633	716,548
Changes in Proportion and Differences Between	144,686	119,085
Total	\$345,850	\$835,938

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$699,724
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	148,113
Total	\$847,837

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$164,883
2020	(210,164)
2021	(365,772)
2022	(79,035)
2023	0
Thereafter	0
Total	(\$490,088)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,025,004	\$4,462,698	\$2,326,014

PERF Net Pension Liability - Unaudited

GREENE COUNTY - 919000

Net Pension Liability as of 2017	\$6,031,561
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(51,807)
- Net Difference Between Projected and Actual Investment	(519,517)
- Change of Assumptions	(802,757)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(291,869)
Pension Expense/Income	847,837
Contributions	(750,750)
Total Activity in FY 2018	(1,568,863)
Net Pension Liability as of 2018	\$4,462,698

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 921000
 Submission Unit Name: CITY OF TELL CITY

Wages: \$1,926,677 Proportionate Share: 0.0003776

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,633,371	\$1,282,724

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,776	\$88
Net Difference Between Projected and Actual	37,989	0
Change of Assumptions	3,056	205,959
Changes in Proportion and Differences Between	33,325	10,835
Total	\$91,146	\$216,882

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$201,123
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,681)
Total	\$198,442

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$215,787

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$24,465
2020	(42,704)
2021	(84,780)
2022	(22,717)
2023	0
Thereafter	0
Total	(\$125,736)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,019,214	\$1,282,724	\$668,572

PERF Net Pension Liability - Unaudited

CITY OF TELL CITY - 921000

Net Pension Liability as of 2017	\$1,633,371
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,063)
- Net Difference Between Projected and Actual Investment	(138,490)
- Change of Assumptions	(229,128)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,379
Pension Expense/Income	198,442
Contributions	(215,787)
Total Activity in FY 2018	(350,647)
Net Pension Liability as of 2018	\$1,282,724

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 924000
 Submission Unit Name: PIPECREEK TOWNSHIP-MADISON CO

Wages: \$27,436 Proportionate Share: 0.0000054

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$24,538	\$18,344

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$240	\$1
Net Difference Between Projected and Actual	543	0
Change of Assumptions	44	2,945
Changes in Proportion and Differences Between	265	308
Total	\$1,092	\$3,254

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,876
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	177
Total	\$3,053

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,075

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$453
2020	(837)
2021	(1,454)
2022	(324)
2023	0
Thereafter	0
Total	(\$2,162)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$28,876	\$18,344	\$9,561

PERF Net Pension Liability - Unaudited

PIPECREEK TOWNSHIP-MADISON CO - 924000

Net Pension Liability as of 2017	\$24,538
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(208)
- Net Difference Between Projected and Actual Investment	(2,109)
- Change of Assumptions	(3,295)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(560)
Pension Expense/Income	3,053
Contributions	(3,075)
Total Activity in FY 2018	(6,194)
Net Pension Liability as of 2018	\$18,344

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 925000
 Submission Unit Name: CITY OF TERRE HAUTE

Wages: \$10,687,630 Proportionate Share: 0.0020946

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$9,680,657	\$7,115,451

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93,056	\$486
Net Difference Between Projected and Actual	210,732	0
Change of Assumptions	16,953	1,142,484
Changes in Proportion and Differences Between	58,452	517,868
Total	\$379,193	\$1,660,838

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,115,659
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(85,918)
Total	\$1,029,741

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,188,379

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$161,791)
2020	(395,652)
2021	(598,185)
2022	(126,017)
2023	0
Thereafter	0
Total	(\$1,281,645)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,200,863	\$7,115,451	\$3,708,662

PERF Net Pension Liability - Unaudited

CITY OF TERRE HAUTE - 925000

Net Pension Liability as of 2017	\$9,680,657
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(83,763)
- Net Difference Between Projected and Actual Investment	(835,223)
- Change of Assumptions	(1,280,962)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(206,620)
Pension Expense/Income	1,029,741
Contributions	(1,188,379)
Total Activity in FY 2018	(2,565,206)
Net Pension Liability as of 2018	\$7,115,451

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 926000
 Submission Unit Name: TIPPECANOE COUNTY PUBLIC LIBRARY

Wages: \$1,867,839 Proportionate Share: 0.0003661

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,877,864	\$1,243,658

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,265	\$85
Net Difference Between Projected and Actual	36,832	0
Change of Assumptions	2,963	199,687
Changes in Proportion and Differences Between	7,199	163,395
Total	\$63,259	\$363,167

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$194,998
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(74,553)
Total	\$120,445

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$209,198

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$31,735)
2020	(104,224)
2021	(141,923)
2022	(22,026)
2023	0
Thereafter	0
Total	(\$299,908)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,957,718	\$1,243,658	\$648,210

PERF Net Pension Liability - Unaudited

TIPPECANOE COUNTY PUBLIC LIBRARY - 926000

Net Pension Liability as of 2017	\$1,877,864
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,026)
- Net Difference Between Projected and Actual Investment	(166,063)
- Change of Assumptions	(226,875)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(134,489)
Pension Expense/Income	120,445
Contributions	(209,198)
Total Activity in FY 2018	(634,206)
Net Pension Liability as of 2018	\$1,243,658

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 927000
 Submission Unit Name: WESTERN SCHOOL CORPORATION

Wages: \$3,680,019 Proportionate Share: 0.0007212

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,251,127	\$2,449,949

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,041	\$167
Net Difference Between Projected and Actual	72,558	0
Change of Assumptions	5,837	393,373
Changes in Proportion and Differences Between	3,670	58,560
Total	\$114,106	\$452,100

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$384,137
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,136)
Total	\$350,001

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$408,411

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,230
2020	(112,347)
2021	(189,489)
2022	(43,388)
2023	0
Thereafter	0
Total	(\$337,994)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,856,614	\$2,449,949	\$1,276,944

PERF Net Pension Liability - Unaudited

WESTERN SCHOOL CORPORATION - 927000

Net Pension Liability as of 2017	\$3,251,127
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,345)
- Net Difference Between Projected and Actual Investment	(278,713)
- Change of Assumptions	(439,736)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,026
Pension Expense/Income	350,001
Contributions	(408,411)
Total Activity in FY 2018	(801,178)
Net Pension Liability as of 2018	\$2,449,949

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 928000
 Submission Unit Name: CASS COUNTY

Wages: \$6,708,204 Proportionate Share: 0.0013147

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,060,561	\$4,466,095

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,408	\$305
Net Difference Between Projected and Actual	132,268	0
Change of Assumptions	10,641	717,094
Changes in Proportion and Differences Between	159,690	130,938
Total	\$361,007	\$848,337

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$700,256
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	154,457
Total	\$854,713

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$748,200

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$177,886
2020	(214,378)
2021	(371,743)
2022	(79,095)
2023	0
Thereafter	0
Total	(\$487,330)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,030,352	\$4,466,095	\$2,327,785

PERF Net Pension Liability - Unaudited

CASS COUNTY - 928000

Net Pension Liability as of 2017	\$6,060,561
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(52,290)
- Net Difference Between Projected and Actual Investment	(522,550)
- Change of Assumptions	(803,760)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(322,379)
Pension Expense/Income	854,713
Contributions	(748,200)
Total Activity in FY 2018	(1,594,466)
Net Pension Liability as of 2018	\$4,466,095

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 928001
 Submission Unit Name: CASS COUNTY -EEL TOWNSHIP

Wages: \$31,500 Proportionate Share: 0.0000062

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$27,662	\$21,062

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$275	\$1
Net Difference Between Projected and Actual	624	0
Change of Assumptions	50	3,382
Changes in Proportion and Differences Between	6	2,370
Total	\$955	\$5,753

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,302
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,712)
Total	(\$14,410)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,528

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,940)
2020	(918)
2021	(1,567)
2022	(373)
2023	0
Thereafter	0
Total	(\$4,798)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$33,154	\$21,062	\$10,978

PERF Net Pension Liability - Unaudited

CASS COUNTY -EEL TOWNSHIP - 928001

Net Pension Liability as of 2017	\$27,662
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(230)
- Net Difference Between Projected and Actual Investment	(2,365)
- Change of Assumptions	(3,776)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,709
Pension Expense/Income	(14,410)
Contributions	(3,528)
Total Activity in FY 2018	(6,600)
Net Pension Liability as of 2018	\$21,062

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 928002
 Submission Unit Name: CASS COUNTY SOLID WASTE DISTRICT

Wages: \$41,998 Proportionate Share: 0.0000082

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$37,477	\$27,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$364	\$2
Net Difference Between Projected and Actual	825	0
Change of Assumptions	66	4,473
Changes in Proportion and Differences Between	93	626
Total	\$1,348	\$5,101

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,368
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(606)
Total	\$3,762

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,704

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$320
2020	(1,337)
2021	(2,242)
2022	(494)
2023	0
Thereafter	0
Total	(\$3,753)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$43,849	\$27,856	\$14,519

PERF Net Pension Liability - Unaudited

CASS COUNTY SOLID WASTE DISTRICT - 928002

Net Pension Liability as of 2017	\$37,477
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(321)
- Net Difference Between Projected and Actual Investment	(3,224)
- Change of Assumptions	(5,009)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(125)
Pension Expense/Income	3,762
Contributions	(4,704)
Total Activity in FY 2018	(9,621)
Net Pension Liability as of 2018	\$27,856

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 929000
 Submission Unit Name: WAWASEE COMMUNITY SCHOOL CORPORATION

Wages: \$4,740,249 Proportionate Share: 0.0009290

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,984,604	\$3,155,855

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,272	\$215
Net Difference Between Projected and Actual	93,464	0
Change of Assumptions	7,519	506,716
Changes in Proportion and Differences Between	157,545	4,463
Total	\$299,800	\$511,394

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$494,819
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	85,185
Total	\$580,004

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$528,964

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$137,727
2020	(91,284)
2021	(202,147)
2022	(55,890)
2023	0
Thereafter	0
Total	(211,594)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,967,823	\$3,155,855	\$1,644,871

PERF Net Pension Liability - Unaudited

WAWASEE COMMUNITY SCHOOL CORPORATION - 929000

Net Pension Liability as of 2017	\$3,984,604
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,523)
- Net Difference Between Projected and Actual Investment	(337,056)
- Change of Assumptions	(563,173)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,963
Pension Expense/Income	580,004
Contributions	(528,964)
Total Activity in FY 2018	(828,749)
Net Pension Liability as of 2018	\$3,155,855

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 930000
 Submission Unit Name: MICHIANA AREA COUNCIL OF GOVERNMENTS

Wages: \$899,003 Proportionate Share: 0.0001762

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$766,493	\$598,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,828	\$41
Net Difference Between Projected and Actual	17,727	0
Change of Assumptions	1,426	96,107
Changes in Proportion and Differences Between	13,179	6,964
Total	\$40,160	\$103,112

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,850
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,050)
Total	\$92,800

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$100,689

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,137
2020	(21,052)
2021	(40,435)
2022	(10,602)
2023	0
Thereafter	0
Total	(\$62,952)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$942,229	\$598,559	\$311,977

PERF Net Pension Liability - Unaudited
MICHIANA AREA COUNCIL OF GOVERNMENTS - 930000

Net Pension Liability as of 2017	\$766,493
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,175)
- Net Difference Between Projected and Actual Investment	(65,090)
- Change of Assumptions	(106,988)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,208
Pension Expense/Income	92,800
Contributions	(100,689)
	(167,934)
Total Activity in FY 2018	(167,934)
Net Pension Liability as of 2018	\$598,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 932000
 Submission Unit Name: RANDOLPH SOUTHERN SCHOOL CORPORATION

Wages: \$850,772 Proportionate Share: 0.0001667

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$738,832	\$566,287

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,406	\$39
Net Difference Between Projected and Actual	16,771	0
Change of Assumptions	1,349	90,925
Changes in Proportion and Differences Between	3,139	6,104
Total	\$28,665	\$97,068

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,790
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,915)
Total	\$84,875

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,547

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,065
2020	(23,531)
2021	(41,907)
2022	(10,030)
2023	0
Thereafter	0
Total	(\$68,403)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$891,427	\$566,287	\$295,156

PERF Net Pension Liability - Unaudited
RANDOLPH SOUTHERN SCHOOL CORPORATION - 932000

Net Pension Liability as of 2017	\$738,832
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,091)
- Net Difference Between Projected and Actual Investment	(63,057)
- Change of Assumptions	(101,439)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,714
Pension Expense/Income	84,875
Contributions	(91,547)
Total Activity in FY 2018	(172,545)
Net Pension Liability as of 2018	\$566,287

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 933000
 Submission Unit Name: TOWN OF CENTERVILLE

Wages: \$620,798 Proportionate Share: 0.0001217

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$583,570	\$413,420

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,407	\$28
Net Difference Between Projected and Actual	12,244	0
Change of Assumptions	985	66,380
Changes in Proportion and Differences Between	22,644	28,480
Total	\$41,280	\$94,888

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,822
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(57)
Total	\$64,765

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,529

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,572
2020	(23,934)
2021	(38,924)
2022	(7,322)
2023	0
Thereafter	0
Total	(53,608)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$650,790	\$413,420	\$215,480

PERF Net Pension Liability - Unaudited

TOWN OF CENTERVILLE - 933000

Net Pension Liability as of 2017	\$583,570
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,251)
- Net Difference Between Projected and Actual Investment	(50,809)
- Change of Assumptions	(74,765)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,561)
Pension Expense/Income	64,765
Contributions	(69,529)
Total Activity in FY 2018	(170,150)
Net Pension Liability as of 2018	\$413,420

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 934000
 Submission Unit Name: DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT

Wages: \$6,032,633 Proportionate Share: 0.0011823

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,475,652	\$4,016,327

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,526	\$274
Net Difference Between Projected and Actual	118,948	0
Change of Assumptions	9,569	644,877
Changes in Proportion and Differences Between	21,888	211,091
Total	\$202,931	\$856,242

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$629,735
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(368)
Total	\$629,367

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$675,654

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$26,321)
2020	(217,057)
2021	(338,803)
2022	(71,130)
2023	0
Thereafter	0
Total	(\$653,311)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,322,344	\$4,016,327	\$2,093,360

PERF Net Pension Liability - Unaudited

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT - 934000

Net Pension Liability as of 2017	\$5,475,652
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(47,487)
- Net Difference Between Projected and Actual Investment	(472,674)
- Change of Assumptions	(723,224)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(169,653)
Pension Expense/Income	629,367
Contributions	(675,654)
Total Activity in FY 2018	(1,459,325)
Net Pension Liability as of 2018	\$4,016,327

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 935000
 Submission Unit Name: DELAWARE COMMUNITY SCHOOL CORPORATION

Wages: \$3,341,723 Proportionate Share: 0.0006549

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,896,880	\$2,224,725

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,095	\$152
Net Difference Between Projected and Actual	65,888	0
Change of Assumptions	5,300	357,210
Changes in Proportion and Differences Between	21,091	34,285
Total	\$121,374	\$391,647

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$348,823
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,494)
Total	\$338,329

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$373,662

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$18,779
2020	(89,484)
2021	(160,169)
2022	(39,399)
2023	0
Thereafter	0
Total	(\$270,273)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,502,075	\$2,224,725	\$1,159,554

PERF Net Pension Liability - Unaudited

DELAWARE COMMUNITY SCHOOL CORPORATION - 935000

Net Pension Liability as of 2017	\$2,896,880
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,824)
- Net Difference Between Projected and Actual Investment	(247,108)
- Change of Assumptions	(398,422)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,532
Pension Expense/Income	338,329
Contributions	(373,662)
Total Activity in FY 2018	(672,155)
Net Pension Liability as of 2018	\$2,224,725

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 939000
 Submission Unit Name: POSEY COUNTY

Wages: \$4,989,695 Proportionate Share: 0.0009779

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,308,066	\$3,321,971

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,445	\$227
Net Difference Between Projected and Actual	98,384	0
Change of Assumptions	7,915	533,388
Changes in Proportion and Differences Between	45,949	8,998
Total	\$195,693	\$542,613

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$520,865
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,639
Total	\$543,504

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$554,338

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$74,386
2020	(126,020)
2021	(236,455)
2022	(58,831)
2023	0
Thereafter	0
Total	(\$346,920)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,229,316	\$3,321,971	\$1,731,453

PERF Net Pension Liability - Unaudited

POSEY COUNTY - 939000

Net Pension Liability as of 2017	\$4,308,066
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,254)
- Net Difference Between Projected and Actual Investment	(367,084)
- Change of Assumptions	(594,643)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,720
Pension Expense/Income	543,504
Contributions	(554,338)
Total Activity in FY 2018	(986,095)
Net Pension Liability as of 2018	\$3,321,971

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 939001
 Submission Unit Name: POSEY COUNTY-HIGHWAY DEPARTMENT

Wages: \$1,354,447 Proportionate Share: 0.0002654

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,172,940	\$901,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,791	\$62
Net Difference Between Projected and Actual	26,701	0
Change of Assumptions	2,148	144,761
Changes in Proportion and Differences Between	9,415	5,165
Total	\$50,055	\$149,988

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,087
Total	\$145,449

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$147,249

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$17,681
2020	(35,959)
2021	(65,687)
2022	(15,968)
2023	0
Thereafter	0
Total	(99,933)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,419,225	\$901,576	\$469,913

PERF Net Pension Liability - Unaudited
POSEY COUNTY-HIGHWAY DEPARTMENT - 939001

Net Pension Liability as of 2017	\$1,172,940
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,636)
- Net Difference Between Projected and Actual Investment	(100,030)
- Change of Assumptions	(161,446)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,548
Pension Expense/Income	145,449
Contributions	(147,249)
Total Activity in FY 2018	(271,364)
Net Pension Liability as of 2018	\$901,576

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 940000
 Submission Unit Name: SOUTH KNOX SCHOOL CORP

Wages: \$1,126,882 Proportionate Share: 0.0002208

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,013,663	\$750,068

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,809	\$51
Net Difference Between Projected and Actual	22,214	0
Change of Assumptions	1,787	120,434
Changes in Proportion and Differences Between	320	33,477
Total	\$34,130	\$153,962

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,606
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,985)
Total	\$79,621

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$126,204

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,649)
2020	(38,446)
2021	(61,453)
2022	(13,284)
2023	0
Thereafter	0
Total	(\$119,832)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,180,727	\$750,068	\$390,945

PERF Net Pension Liability - Unaudited

SOUTH KNOX SCHOOL CORP - 940000

Net Pension Liability as of 2017	\$1,013,663
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,706)
- Net Difference Between Projected and Actual Investment	(87,308)
- Change of Assumptions	(134,922)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,924
Pension Expense/Income	79,621
Contributions	(126,204)
Total Activity in FY 2018	(263,595)
Net Pension Liability as of 2018	\$750,068

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 942000
 Submission Unit Name: JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY

Wages: \$863,683 Proportionate Share: 0.0001693

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$745,524	\$575,120

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,521	\$39
Net Difference Between Projected and Actual	17,033	0
Change of Assumptions	1,370	92,343
Changes in Proportion and Differences Between	7,442	6,207
Total	\$33,366	\$98,589

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,175
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,604
Total	\$94,779

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,733

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,819
2020	(22,163)
2021	(40,693)
2022	(10,186)
2023	0
Thereafter	0
Total	(\$65,223)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$905,331	\$575,120	\$299,760

PERF Net Pension Liability - Unaudited
JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY - 942000

Net Pension Liability as of 2017	\$745,524
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,097)
- Net Difference Between Projected and Actual Investment	(63,518)
- Change of Assumptions	(102,943)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,108
Pension Expense/Income	94,779
Contributions	(96,733)
Total Activity in FY 2018	(170,404)
Net Pension Liability as of 2018	\$575,120

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 946000
 Submission Unit Name: CITY OF ANGOLA HOUSING AUTHORITY

Wages: \$192,124 Proportionate Share: 0.0000377

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$188,723	\$128,069

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,675	\$9
Net Difference Between Projected and Actual	3,793	0
Change of Assumptions	305	20,563
Changes in Proportion and Differences Between	1,462	27,214
Total	\$7,235	\$47,786

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,080
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,812)
Total	\$9,268

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,518

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$13,597)
2020	(11,010)
2021	(13,676)
2022	(2,268)
2023	0
Thereafter	0
Total	(\$40,551)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$201,601	\$128,069	\$66,751

PERF Net Pension Liability - Unaudited

CITY OF ANGOLA HOUSING AUTHORITY - 946000

Net Pension Liability as of 2017	\$188,723
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,772)
- Net Difference Between Projected and Actual Investment	(16,598)
- Change of Assumptions	(23,288)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,746)
Pension Expense/Income	9,268
Contributions	(21,518)
Total Activity in FY 2018	(60,654)
Net Pension Liability as of 2018	\$128,069

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 947000
 Submission Unit Name: HENDRICKS COUNTY

Wages: \$16,571,014 Proportionate Share: 0.0032476

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$14,181,462	\$11,032,244

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$144,280	\$753
Net Difference Between Projected and Actual	326,732	0
Change of Assumptions	26,285	1,771,380
Changes in Proportion and Differences Between	317,920	22,737
Total	\$815,217	\$1,794,870

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,729,788
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	218,938
Total	\$1,948,726

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,847,705

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$356,140
2020	(382,230)
2021	(758,178)
2022	(195,385)
2023	0
Thereafter	0
Total	(979,653)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,366,525	\$11,032,244	\$5,750,143

PERF Net Pension Liability - Unaudited

HENDRICKS COUNTY - 947000

Net Pension Liability as of 2017	\$14,181,462
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(114,788)
- Net Difference Between Projected and Actual Investment	(1,205,517)
- Change of Assumptions	(1,972,790)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,856
Pension Expense/Income	1,948,726
Contributions	(1,847,705)
Total Activity in FY 2018	(3,149,218)
Net Pension Liability as of 2018	\$11,032,244

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 947002
 Submission Unit Name: HENDRICKS COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$145,658 Proportionate Share: 0.0000285

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$128,492	\$96,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,266	\$7
Net Difference Between Projected and Actual	2,867	0
Change of Assumptions	231	15,545
Changes in Proportion and Differences Between	168	1,225
Total	\$4,532	\$16,777

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,180
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,143
Total	\$18,323

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,314

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,234
2020	(4,315)
2021	(7,449)
2022	(1,715)
2023	0
Thereafter	0
Total	(\$12,245)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$152,404	\$96,816	\$50,462

PERF Net Pension Liability - Unaudited

HENDRICKS COUNTY SOLID WASTE MANAGEMENT DISTRICT - 947002

Net Pension Liability as of 2017	\$128,492
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,081)
- Net Difference Between Projected and Actual Investment	(11,016)
- Change of Assumptions	(17,377)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,211)
Pension Expense/Income	18,323
Contributions	(16,314)
Total Activity in FY 2018	(31,676)
Net Pension Liability as of 2018	\$96,816

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 948000
 Submission Unit Name: HAMILTON COUNTY

Wages: \$39,783,534 Proportionate Share: 0.0077968

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$34,836,624	\$26,486,082

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$346,386	\$1,808
Net Difference Between Projected and Actual	784,414	0
Change of Assumptions	63,104	4,252,708
Changes in Proportion and Differences Between	680,176	104,181
Total	\$1,874,080	\$4,358,697

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,152,856
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	973,449
Total	\$5,126,305

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,407,420

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,035,554
2020	(1,063,789)
2021	(1,987,303)
2022	(469,079)
2023	0
Thereafter	0
Total	(\$2,484,617)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$41,693,351	\$26,486,082	\$13,804,877

PERF Net Pension Liability - Unaudited

HAMILTON COUNTY - 948000

Net Pension Liability as of 2017	\$34,836,624
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(289,971)
- Net Difference Between Projected and Actual Investment	(2,979,540)
- Change of Assumptions	(4,748,935)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,050,981)
Pension Expense/Income	5,126,305
Contributions	(4,407,420)
Total Activity in FY 2018	(8,350,542)
Net Pension Liability as of 2018	\$26,486,082

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 949000
 Submission Unit Name: NOBLE COUNTY

Wages: \$7,917,189 Proportionate Share: 0.0015516

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,694,546	\$5,270,855

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,932	\$360
Net Difference Between Projected and Actual	156,102	0
Change of Assumptions	12,558	846,309
Changes in Proportion and Differences Between	145,784	70,015
Total	\$383,376	\$916,684

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$826,438
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(100,942)
Total	\$725,496

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$877,045

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$82,786
2020	(175,577)
2021	(347,168)
2022	(93,349)
2023	0
Thereafter	0
Total	(\$533,308)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,297,174	\$5,270,855	\$2,747,236

PERF Net Pension Liability - Unaudited

NOBLE COUNTY - 949000

Net Pension Liability as of 2017	\$6,694,546
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(53,369)
- Net Difference Between Projected and Actual Investment	(567,217)
- Change of Assumptions	(941,237)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	289,681
Pension Expense/Income	725,496
Contributions	(877,045)
Total Activity in FY 2018	(1,423,691)
Net Pension Liability as of 2018	\$5,270,855

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 950000
 Submission Unit Name: WARRICK COUNTY SCHOOL CORPORATION

Wages: \$8,758,610 Proportionate Share: 0.0017165

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$7,887,563	\$5,831,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,258	\$398
Net Difference Between Projected and Actual	172,692	0
Change of Assumptions	13,893	936,253
Changes in Proportion and Differences Between	46,781	166,175
Total	\$309,624	\$1,102,826

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$914,270
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,012
Total	\$927,282

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$982,410

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$78,163
2020	(289,170)
2021	(478,925)
2022	(103,270)
2023	0
Thereafter	0
Total	(\$793,202)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,178,976	\$5,831,028	\$3,039,205

PERF Net Pension Liability - Unaudited
WARRICK COUNTY SCHOOL CORPORATION - 950000

Net Pension Liability as of 2017	\$7,887,563
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(67,812)
- Net Difference Between Projected and Actual Investment	(679,527)
- Change of Assumptions	(1,049,001)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(205,067)
Pension Expense/Income	927,282
Contributions	(982,410)
Total Activity in FY 2018	(2,056,535)
Net Pension Liability as of 2018	\$5,831,028

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 951000
 Submission Unit Name: VINCENNES COMMUNITY SCHOOL CORP

Wages: \$1,331,845 Proportionate Share: 0.0002610

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,138,586	\$886,629

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,595	\$61
Net Difference Between Projected and Actual	26,258	0
Change of Assumptions	2,112	142,361
Changes in Proportion and Differences Between	18,580	4,292
Total	\$58,545	\$146,714

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$139,018
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,642
Total	\$150,660

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,705

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$21,334
2020	(32,201)
2021	(61,598)
2022	(15,704)
2023	0
Thereafter	0
Total	(\$88,169)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,395,696	\$886,629	\$462,122

PERF Net Pension Liability - Unaudited

VINCENNES COMMUNITY SCHOOL CORP - 951000

Net Pension Liability as of 2017	\$1,138,586
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,205)
- Net Difference Between Projected and Actual Investment	(96,761)
- Change of Assumptions	(158,530)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,584
Pension Expense/Income	150,660
Contributions	(144,705)
Total Activity in FY 2018	(251,957)
Net Pension Liability as of 2018	\$886,629

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 952000
 Submission Unit Name: CITY OF HUNTINGTON

Wages: \$2,864,926 Proportionate Share: 0.0005615

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,438,680	\$1,907,441

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,946	\$130
Net Difference Between Projected and Actual	56,491	0
Change of Assumptions	4,545	306,266
Changes in Proportion and Differences Between	44,916	46,708
Total	\$130,898	\$353,104

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$299,075
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(74,883)
Total	\$224,192

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$320,871

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$8,095
2020	(68,458)
2021	(128,064)
2022	(33,779)
2023	0
Thereafter	0
Total	(\$222,206)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,002,619	\$1,907,441	\$994,182

PERF Net Pension Liability - Unaudited

CITY OF HUNTINGTON - 952000

Net Pension Liability as of 2017	\$2,438,680
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,604)
- Net Difference Between Projected and Actual Investment	(206,998)
- Change of Assumptions	(340,876)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	132,918
Pension Expense/Income	224,192
Contributions	(320,871)
Total Activity in FY 2018	(531,239)
Net Pension Liability as of 2018	\$1,907,441

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 953000
 Submission Unit Name: UNION-NORTH UNITED SCHOOL CORPORATION

Wages: \$1,298,531 Proportionate Share: 0.0002545

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,176,955	\$864,548

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,307	\$59
Net Difference Between Projected and Actual	25,605	0
Change of Assumptions	2,060	138,815
Changes in Proportion and Differences Between	4,438	37,303
Total	\$43,410	\$176,177

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$135,556
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,230)
Total	\$132,326

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$145,432

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$835
2020	(45,710)
2021	(72,582)
2022	(15,310)
2023	0
Thereafter	0
Total	(\$132,767)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,360,938	\$864,548	\$450,613

PERF Net Pension Liability - Unaudited
UNION-NORTH UNITED SCHOOL CORPORATION - 953000

Net Pension Liability as of 2017	\$1,176,955
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,191)
- Net Difference Between Projected and Actual Investment	(101,561)
- Change of Assumptions	(155,652)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,897)
Pension Expense/Income	132,326
Contributions	(145,432)
	(312,407)
Total Activity in FY 2018	(312,407)
Net Pension Liability as of 2018	\$864,548

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 954000
 Submission Unit Name: PERRY TWP, VANDERBURGH COUNTY

Wages: \$125,169 Proportionate Share: 0.0000245

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$110,200	\$83,228

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,088	\$6
Net Difference Between Projected and Actual	2,465	0
Change of Assumptions	198	13,363
Changes in Proportion and Differences Between	109	1,049
Total	\$3,860	\$14,418

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,050
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(335)
Total	\$12,715

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,019

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$936
2020	(3,669)
2021	(6,352)
2022	(1,473)
2023	0
Thereafter	0
Total	(\$10,558)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$131,014	\$83,228	\$43,379

PERF Net Pension Liability - Unaudited

PERRY TWP, VANDERBURGH COUNTY - 954000

Net Pension Liability as of 2017	\$110,200
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(925)
- Net Difference Between Projected and Actual Investment	(9,442)
- Change of Assumptions	(14,934)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(367)
Pension Expense/Income	12,715
Contributions	(14,019)
Total Activity in FY 2018	(26,972)
Net Pension Liability as of 2018	\$83,228

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 955000
 Submission Unit Name: WHITE COUNTY

Wages: \$5,915,280 Proportionate Share: 0.0011593

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,041,990	\$3,938,195

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,504	\$269
Net Difference Between Projected and Actual	116,634	0
Change of Assumptions	9,383	632,332
Changes in Proportion and Differences Between	95,135	4,965
Total	\$272,656	\$637,566

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$617,485
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	96,103
Total	\$713,588

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$662,506

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$105,143
2020	(134,489)
2021	(265,816)
2022	(69,748)
2023	0
Thereafter	0
Total	(\$364,910)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,199,351	\$3,938,195	\$2,052,636

PERF Net Pension Liability - Unaudited

WHITE COUNTY - 955000

Net Pension Liability as of 2017	\$5,041,990
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(40,605)
- Net Difference Between Projected and Actual Investment	(428,132)
- Change of Assumptions	(703,902)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,762
Pension Expense/Income	713,588
Contributions	(662,506)
Total Activity in FY 2018	(1,103,795)
Net Pension Liability as of 2018	\$3,938,195

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 955001

Submission Unit Name: KANKAKEE-IROQUOIS-REGIONAL PLANNING COMMISSION

Wages: \$154,084 Proportionate Share: 0.0000302

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$136,969	\$102,591

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,342	\$7
Net Difference Between Projected and Actual	3,038	0
Change of Assumptions	244	16,472
Changes in Proportion and Differences Between	26	1,749
Total	\$4,650	\$18,228

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,086
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,963)
Total	\$12,123

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,238

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,059
2020	(4,748)
2021	(8,072)
2022	(1,817)
2023	0
Thereafter	0
Total	(\$13,578)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$161,494	\$102,591	\$53,472

PERF Net Pension Liability - Unaudited

KANKAKEE-IROQUOIS-REGIONAL PLANNING COMMISSION - 955001

Net Pension Liability as of 2017	\$136,969
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,160)
- Net Difference Between Projected and Actual Investment	(11,761)
- Change of Assumptions	(18,427)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,085
Pension Expense/Income	12,123
Contributions	(17,238)
Total Activity in FY 2018	(34,378)
Net Pension Liability as of 2018	\$102,591

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 955002
 Submission Unit Name: TWIN LAKES REGIONAL SEWER DIS- WHITE COUNTY

Wages: \$726,553 Proportionate Share: 0.0001424

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$668,339	\$483,739

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,326	\$33
Net Difference Between Projected and Actual	14,326	0
Change of Assumptions	1,153	77,671
Changes in Proportion and Differences Between	5,154	21,663
Total	\$26,959	\$99,367

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,847
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,312
Total	\$85,159

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,374

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,650
2020	(26,888)
2021	(42,602)
2022	(8,568)
2023	0
Thereafter	0
Total	(\$72,408)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$761,483	\$483,739	\$252,131

PERF Net Pension Liability - Unaudited

TWIN LAKES REGIONAL SEWER DIS- WHITE COUNTY - 955002

Net Pension Liability as of 2017	\$668,339
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,880)
- Net Difference Between Projected and Actual Investment	(57,886)
- Change of Assumptions	(87,249)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,370)
Pension Expense/Income	85,159
Contributions	(81,374)
Total Activity in FY 2018	(184,600)
Net Pension Liability as of 2018	\$483,739

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 956000
 Submission Unit Name: BAUGO COMMUNITY SCHOOLS

Wages: \$2,035,205 Proportionate Share: 0.0003989

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,757,848	\$1,355,081

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,722	\$93
Net Difference Between Projected and Actual	40,132	0
Change of Assumptions	3,229	217,577
Changes in Proportion and Differences Between	14,506	39,630
Total	\$75,589	\$257,300

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$212,468
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,089)
Total	\$175,379

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$227,933

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$7,110)
2020	(54,470)
2021	(96,132)
2022	(23,999)
2023	0
Thereafter	0
Total	(\$181,711)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,133,116	\$1,355,081	\$706,285

PERF Net Pension Liability - Unaudited

BAUGO COMMUNITY SCHOOLS - 956000

Net Pension Liability as of 2017	\$1,757,848
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,390)
- Net Difference Between Projected and Actual Investment	(149,797)
- Change of Assumptions	(242,572)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,546
Pension Expense/Income	175,379
Contributions	(227,933)
Total Activity in FY 2018	(402,767)
Net Pension Liability as of 2018	\$1,355,081

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 959000
 Submission Unit Name: CITY OF ROCHESTER

Wages: \$1,088,002 Proportionate Share: 0.0002132

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$978,863	\$724,250

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,472	\$49
Net Difference Between Projected and Actual	21,449	0
Change of Assumptions	1,726	116,288
Changes in Proportion and Differences Between	24,538	19,044
Total	\$57,185	\$135,381

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$113,558
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,485
Total	\$132,043

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$121,856

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$27,791
2020	(33,804)
2021	(59,356)
2022	(12,827)
2023	0
Thereafter	0
Total	(78,196)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,140,086	\$724,250	\$377,488

PERF Net Pension Liability - Unaudited

CITY OF ROCHESTER - 959000

Net Pension Liability as of 2017	\$978,863
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,407)
- Net Difference Between Projected and Actual Investment	(84,313)
- Change of Assumptions	(130,278)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,802)
Pension Expense/Income	132,043
Contributions	(121,856)
Total Activity in FY 2018	(254,613)
Net Pension Liability as of 2018	\$724,250

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 960000
 Submission Unit Name: JACKSON COUNTY

Wages: \$9,121,027 Proportionate Share: 0.0017875

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$7,675,193	\$6,072,218

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,413	\$415
Net Difference Between Projected and Actual	179,835	0
Change of Assumptions	14,467	974,979
Changes in Proportion and Differences Between	276,492	11,098
Total	\$550,207	\$986,492

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$952,087
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	212,685
Total	\$1,164,772

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,014,430

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$244,355
2020	(181,647)
2021	(391,451)
2022	(107,542)
2023	0
Thereafter	0
Total	(\$436,285)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,558,648	\$6,072,218	\$3,164,916

PERF Net Pension Liability - Unaudited

JACKSON COUNTY - 960000

Net Pension Liability as of 2017	\$7,675,193
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(60,805)
- Net Difference Between Projected and Actual Investment	(649,438)
- Change of Assumptions	(1,083,744)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,670
Pension Expense/Income	1,164,772
Contributions	(1,014,430)
Total Activity in FY 2018	(1,602,975)
Net Pension Liability as of 2018	\$6,072,218

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 961000
 Submission Unit Name: PERRY COUNTY

Wages: \$3,171,216 Proportionate Share: 0.0006215

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,880,819	\$2,111,264

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,611	\$144
Net Difference Between Projected and Actual	62,527	0
Change of Assumptions	5,030	338,993
Changes in Proportion and Differences Between	16,527	71,765
Total	\$111,695	\$410,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$331,033
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,661
Total	\$332,694

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$355,178

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$26,609
2020	(109,831)
2021	(178,593)
2022	(37,392)
2023	0
Thereafter	0
Total	(\$299,207)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,323,468	\$2,111,264	\$1,100,417

PERF Net Pension Liability - Unaudited

PERRY COUNTY - 961000

Net Pension Liability as of 2017	\$2,880,819
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,007)
- Net Difference Between Projected and Actual Investment	(248,734)
- Change of Assumptions	(380,217)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(93,113)
Pension Expense/Income	332,694
Contributions	(355,178)
Total Activity in FY 2018	(769,555)
Net Pension Liability as of 2018	\$2,111,264

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 961001
 Submission Unit Name: PERRY COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$131,667 Proportionate Share: 0.0000258

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$116,000	\$87,644

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,146	\$6
Net Difference Between Projected and Actual	2,596	0
Change of Assumptions	209	14,072
Changes in Proportion and Differences Between	99	1,805
Total	\$4,050	\$15,883

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,742
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,177)
Total	\$12,565

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,747

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$325
2020	(3,922)
2021	(6,684)
2022	(1,552)
2023	0
Thereafter	0
Total	(\$11,833)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$137,965	\$87,644	\$45,681

PERF Net Pension Liability - Unaudited

PERRY COUNTY SOLID WASTE MANAGEMENT DISTRICT - 961001

Net Pension Liability as of 2017	\$116,000
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(973)
- Net Difference Between Projected and Actual Investment	(9,937)
- Change of Assumptions	(15,725)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	461
Pension Expense/Income	12,565
Contributions	(14,747)
Total Activity in FY 2018	(28,356)
Net Pension Liability as of 2018	\$87,644

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 964000
 Submission Unit Name: ELWOOD COMMUNITY SCHOOL CORP

Wages: \$2,175,485 Proportionate Share: 0.0004264

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,660,140	\$1,448,500

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,944	\$99
Net Difference Between Projected and Actual	42,899	0
Change of Assumptions	3,451	232,577
Changes in Proportion and Differences Between	180,241	1,541
Total	\$245,535	\$234,217

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$227,116
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	80,307
Total	\$307,423

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,640

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$100,504
2020	(5,198)
2021	(58,335)
2022	(25,653)
2023	0
Thereafter	0
Total	\$11,318

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,280,172	\$1,448,500	\$754,976

PERF Net Pension Liability - Unaudited

ELWOOD COMMUNITY SCHOOL CORP - 964000

Net Pension Liability as of 2017	\$1,660,140
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,395)
- Net Difference Between Projected and Actual Investment	(136,472)
- Change of Assumptions	(255,781)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	128,225
Pension Expense/Income	307,423
Contributions	(243,640)
Total Activity in FY 2018	(211,640)
Net Pension Liability as of 2018	\$1,448,500

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 965000
 Submission Unit Name: LAKELAND SCHOOL CORP

Wages: \$2,904,206 Proportionate Share: 0.0005692

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,431,095	\$1,933,598

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,288	\$132
Net Difference Between Projected and Actual	57,266	0
Change of Assumptions	4,607	310,466
Changes in Proportion and Differences Between	75,785	102,097
Total	\$162,946	\$412,695

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$303,176
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,032)
Total	\$268,144

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$325,259

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$28,601)
2020	(65,409)
2021	(121,495)
2022	(34,244)
2023	0
Thereafter	0
Total	(\$249,749)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,043,794	\$1,933,598	\$1,007,816

PERF Net Pension Liability - Unaudited

LAKELAND SCHOOL CORP - 965000

Net Pension Liability as of 2017	\$2,431,095
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,126)
- Net Difference Between Projected and Actual Investment	(205,404)
- Change of Assumptions	(344,892)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	129,040
Pension Expense/Income	268,144
Contributions	(325,259)
Total Activity in FY 2018	(497,497)
Net Pension Liability as of 2018	\$1,933,598

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 966000
 Submission Unit Name: JEFFERSONVILLE TOWNSHIP, CLARK COUNTY

Wages: \$161,288 Proportionate Share: 0.0000316

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$156,600	\$107,347

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,404	\$7
Net Difference Between Projected and Actual	3,179	0
Change of Assumptions	256	17,236
Changes in Proportion and Differences Between	602	10,847
Total	\$5,441	\$28,090

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,831
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,451)
Total	\$13,380

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,017

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,294)
2020	(8,071)
2021	(11,382)
2022	(1,902)
2023	0
Thereafter	0
Total	(\$22,649)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$168,981	\$107,347	\$55,950

PERF Net Pension Liability - Unaudited
JEFFERSONVILLE TOWNSHIP, CLARK COUNTY - 966000

Net Pension Liability as of 2017	\$156,600
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,455)
- Net Difference Between Projected and Actual Investment	(13,741)
- Change of Assumptions	(19,494)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,926)
Pension Expense/Income	13,380
Contributions	(17,017)
	(49,253)
Total Activity in FY 2018	(49,253)
Net Pension Liability as of 2018	\$107,347

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 967000
 Submission Unit Name: TOWN OF FLORA

Wages: \$855,352 Proportionate Share: 0.0001676

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$786,124	\$569,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,446	\$39
Net Difference Between Projected and Actual	16,862	0
Change of Assumptions	1,356	91,416
Changes in Proportion and Differences Between	17,591	45,396
Total	\$43,255	\$136,851

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,270
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,773
Total	\$95,043

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,320

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,502
2020	(37,477)
2021	(56,538)
2022	(10,083)
2023	0
Thereafter	0
Total	(\$93,596)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$896,240	\$569,345	\$296,750

PERF Net Pension Liability - Unaudited

TOWN OF FLORA - 967000

Net Pension Liability as of 2017	\$786,124
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,912)
- Net Difference Between Projected and Actual Investment	(68,075)
- Change of Assumptions	(102,682)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(65,833)
Pension Expense/Income	95,043
Contributions	(68,320)
Total Activity in FY 2018	(216,779)
Net Pension Liability as of 2018	\$569,345

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 968000
 Submission Unit Name: TOWN OF CHANDLER

Wages: \$1,344,681 Proportionate Share: 0.0002635

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,157,324	\$895,121

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,706	\$61
Net Difference Between Projected and Actual	26,510	0
Change of Assumptions	2,133	143,724
Changes in Proportion and Differences Between	25,369	3,479
Total	\$65,718	\$147,264

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,350
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(891)
Total	\$139,459

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$150,604

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$29,025
2020	(32,008)
2021	(62,710)
2022	(15,853)
2023	0
Thereafter	0
Total	(81,546)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,409,065	\$895,121	\$466,548

PERF Net Pension Liability - Unaudited

TOWN OF CHANDLER - 968000

Net Pension Liability as of 2017	\$1,157,324
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,436)
- Net Difference Between Projected and Actual Investment	(98,534)
- Change of Assumptions	(160,173)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,085
Pension Expense/Income	139,459
Contributions	(150,604)
Total Activity in FY 2018	(262,203)
Net Pension Liability as of 2018	\$895,121

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 970000
 Submission Unit Name: GREATER CLARK COUNTY SCHOOLS

Wages: \$13,977,627 Proportionate Share: 0.0027393

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$12,878,691	\$9,305,526

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$121,698	\$635
Net Difference Between Projected and Actual	275,593	0
Change of Assumptions	22,171	1,494,131
Changes in Proportion and Differences Between	0	698,748
Total	\$419,462	\$2,193,514

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,459,050
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(438,020)
Total	\$1,021,030

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,559,172

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$230,100)
2020	(553,706)
2021	(825,442)
2022	(164,804)
2023	0
Thereafter	0
Total	(\$1,774,052)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,648,394	\$9,305,526	\$4,850,156

PERF Net Pension Liability - Unaudited

GREATER CLARK COUNTY SCHOOLS - 970000

Net Pension Liability as of 2017	\$12,878,691
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(113,522)
- Net Difference Between Projected and Actual Investment	(1,115,897)
- Change of Assumptions	(1,678,738)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(126,866)
Pension Expense/Income	1,021,030
Contributions	(1,559,172)
Total Activity in FY 2018	(3,573,165)
Net Pension Liability as of 2018	\$9,305,526

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 971000
 Submission Unit Name: CONCORD COMMUNITY SCHOOLS

Wages: \$6,712,325 Proportionate Share: 0.0013155

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,483,237	\$4,468,813

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,443	\$305
Net Difference Between Projected and Actual	132,349	0
Change of Assumptions	10,647	717,530
Changes in Proportion and Differences Between	428,447	5,031
Total	\$629,886	\$722,866

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$700,683
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	342,643
Total	\$1,043,326

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$751,123

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$325,994
2020	(86,368)
2021	(253,462)
2022	(79,144)
2023	0
Thereafter	0
Total	(\$92,980)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,034,630	\$4,468,813	\$2,329,201

PERF Net Pension Liability - Unaudited

CONCORD COMMUNITY SCHOOLS - 971000

Net Pension Liability as of 2017	\$5,483,237
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(41,740)
- Net Difference Between Projected and Actual Investment	(460,092)
- Change of Assumptions	(794,921)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,874)
Pension Expense/Income	1,043,326
Contributions	(751,123)
Total Activity in FY 2018	(1,014,424)
Net Pension Liability as of 2018	\$4,468,813

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 972000
 Submission Unit Name: MISSISSINEWA COMMUNITY SCHOOLS

Wages: \$2,684,946 Proportionate Share: 0.0005262

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,442,695	\$1,787,525

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,377	\$122
Net Difference Between Projected and Actual	52,939	0
Change of Assumptions	4,259	287,012
Changes in Proportion and Differences Between	19,394	64,580
Total	\$99,969	\$351,714

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$280,273
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,721
Total	\$293,994

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$300,715

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$25,288
2020	(93,431)
2021	(151,943)
2022	(31,659)
2023	0
Thereafter	0
Total	(\$251,745)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,813,852	\$1,787,525	\$931,680

PERF Net Pension Liability - Unaudited
MISSISSINEWA COMMUNITY SCHOOLS - 972000

Net Pension Liability as of 2017	\$2,442,695
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,238)
- Net Difference Between Projected and Actual Investment	(210,984)
- Change of Assumptions	(321,972)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(94,255)
Pension Expense/Income	293,994
Contributions	(300,715)
	(655,170)
Total Activity in FY 2018	(655,170)
Net Pension Liability as of 2018	\$1,787,525

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 973000
 Submission Unit Name: CENTER TOWNSHIP, VANDERBURGH COUNTY

Wages: \$188,100 Proportionate Share: 0.0000369

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$153,031	\$125,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,639	\$9
Net Difference Between Projected and Actual	3,712	0
Change of Assumptions	299	20,127
Changes in Proportion and Differences Between	16,319	15,615
Total	\$21,969	\$35,751

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,586
Total	\$31,240

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,525
2020	(7,203)
2021	(11,883)
2022	(2,221)
2023	0
Thereafter	0
Total	(\$13,782)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$197,323	\$125,351	\$65,334

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, VANDERBURGH COUNTY - 973000

Net Pension Liability as of 2017	\$153,031
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,157)
- Net Difference Between Projected and Actual Investment	(12,823)
- Change of Assumptions	(22,285)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,414)
Pension Expense/Income	31,240
Contributions	(241)
Total Activity in FY 2018	(27,680)
Net Pension Liability as of 2018	\$125,351

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 974000
 Submission Unit Name: KNIGHT TOWNSHIP, VANDERBURGH COUNTY

Wages: \$103,669 Proportionate Share: 0.000203

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$107,523	\$68,960

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$902	\$5
Net Difference Between Projected and Actual	2,042	0
Change of Assumptions	164	11,072
Changes in Proportion and Differences Between	300	12,717
Total	\$3,408	\$23,794

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,813
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,947)
Total	\$4,866

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,611

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,906)
2020	(6,702)
2021	(8,556)
2022	(1,222)
2023	0
Thereafter	0
Total	(\$20,386)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$108,554	\$68,960	\$35,943

PERF Net Pension Liability - Unaudited
KNIGHT TOWNSHIP, VANDERBURGH COUNTY - 974000

Net Pension Liability as of 2017	\$107,523
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,062)
- Net Difference Between Projected and Actual Investment	(9,575)
- Change of Assumptions	(12,634)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,547)
Pension Expense/Income	4,866
Contributions	(11,611)
	(38,563)
Total Activity in FY 2018	(38,563)
Net Pension Liability as of 2018	\$68,960

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 975000
 Submission Unit Name: CITY OF NEW CASTLE

Wages: \$4,495,195 Proportionate Share: 0.0008810

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,792,758	\$2,992,797

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,140	\$204
Net Difference Between Projected and Actual	88,635	0
Change of Assumptions	7,130	480,535
Changes in Proportion and Differences Between	278,383	404,210
Total	\$413,288	\$884,949

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$469,252
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	138,902
Total	\$608,154

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$102,615
2020	(208,101)
2021	(313,171)
2022	(53,004)
2023	0
Thereafter	0
Total	(\$471,661)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,711,143	\$2,992,797	\$1,559,883

PERF Net Pension Liability - Unaudited

CITY OF NEW CASTLE - 975000

Net Pension Liability as of 2017	\$3,792,758
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,149)
- Net Difference Between Projected and Actual Investment	(321,157)
- Change of Assumptions	(534,301)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(522,136)
Pension Expense/Income	608,154
Contributions	(372)
Total Activity in FY 2018	(799,961)
Net Pension Liability as of 2018	\$2,992,797

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 976000
 Submission Unit Name: JEFFERSON COUNTY PUBLIC LIBRARY

Wages: \$411,382 Proportionate Share: 0.0000806

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$347,554	\$273,802

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,581	\$19
Net Difference Between Projected and Actual	8,109	0
Change of Assumptions	652	43,963
Changes in Proportion and Differences Between	8,613	1,848
Total	\$20,955	\$45,830

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,930
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,110)
Total	\$40,820

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,075

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,679
2020	(8,834)
2021	(17,871)
2022	(4,849)
2023	0
Thereafter	0
Total	(\$24,875)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$431,008	\$273,802	\$142,709

PERF Net Pension Liability - Unaudited

JEFFERSON COUNTY PUBLIC LIBRARY - 976000

Net Pension Liability as of 2017	\$347,554
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,768)
- Net Difference Between Projected and Actual Investment	(29,443)
- Change of Assumptions	(48,891)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,605
Pension Expense/Income	40,820
Contributions	(46,075)
Total Activity in FY 2018	(73,752)
Net Pension Liability as of 2018	\$273,802

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 977000
 Submission Unit Name: CITY OF BLUFFTON

Wages: \$3,458,054 Proportionate Share: 0.000677

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,903,126	\$2,302,178

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,108	\$157
Net Difference Between Projected and Actual	68,181	0
Change of Assumptions	5,485	369,647
Changes in Proportion and Differences Between	94,966	20,311
Total	\$198,740	\$390,115

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$360,967
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42,886
Total	\$403,853

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$370,995

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$72,100
2020	(72,448)
2021	(150,253)
2022	(40,774)
2023	0
Thereafter	0
Total	(\$191,375)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,623,998	\$2,302,178	\$1,199,924

PERF Net Pension Liability - Unaudited

CITY OF BLUFFTON - 977000

Net Pension Liability as of 2017	\$2,903,126
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,930)
- Net Difference Between Projected and Actual Investment	(245,490)
- Change of Assumptions	(410,774)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,388
Pension Expense/Income	403,853
Contributions	(370,995)
Total Activity in FY 2018	(600,948)
Net Pension Liability as of 2018	\$2,302,178

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 978000
 Submission Unit Name: GOSHEN COMMUNITY SCHOOLS

Wages: \$12,718,812 Proportionate Share: 0.0024926

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$11,719,136	\$8,467,475

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$110,738	\$578
Net Difference Between Projected and Actual	250,773	0
Change of Assumptions	20,174	1,359,571
Changes in Proportion and Differences Between	192,312	394,103
Total	\$573,997	\$1,754,252

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,327,648
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	259,799
Total	\$1,587,447

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,424,507

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$188,388
2020	(468,880)
2021	(749,800)
2022	(149,963)
2023	0
Thereafter	0
Total	(\$1,180,255)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,329,167	\$8,467,475	\$4,413,354

PERF Net Pension Liability - Unaudited

GOSHEN COMMUNITY SCHOOLS - 978000

Net Pension Liability as of 2017	\$11,719,136
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(103,304)
- Net Difference Between Projected and Actual Investment	(1,015,432)
- Change of Assumptions	(1,527,557)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(768,308)
Pension Expense/Income	1,587,447
Contributions	(1,424,507)
Total Activity in FY 2018	(3,251,661)
Net Pension Liability as of 2018	\$8,467,475

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 979000
 Submission Unit Name: TOWN OF OGDEN DUNES

Wages: \$337,131 Proportionate Share: 0.0000661

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$289,108	\$224,545

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,937	\$15
Net Difference Between Projected and Actual	6,650	0
Change of Assumptions	535	36,054
Changes in Proportion and Differences Between	3,787	4,107
Total	\$13,909	\$40,176

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,207
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,338)
Total	\$25,869

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,759

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,539
2020	(8,338)
2021	(15,491)
2022	(3,977)
2023	0
Thereafter	0
Total	(\$26,267)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$353,469	\$224,545	\$117,035

PERF Net Pension Liability - Unaudited

TOWN OF OGDEN DUNES - 979000

Net Pension Liability as of 2017	\$289,108
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,344)
- Net Difference Between Projected and Actual Investment	(24,587)
- Change of Assumptions	(40,161)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,419
Pension Expense/Income	25,869
Contributions	(37,759)
Total Activity in FY 2018	(64,563)
Net Pension Liability as of 2018	\$224,545

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 981000
 Submission Unit Name: RANDOLPH EASTERN SCHOOL CORP

Wages: \$1,036,599 Proportionate Share: 0.0002032

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$919,970	\$690,280

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,028	\$47
Net Difference Between Projected and Actual	20,443	0
Change of Assumptions	1,645	110,834
Changes in Proportion and Differences Between	257	13,526
Total	\$31,373	\$124,407

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$108,232
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,617)
Total	\$97,615

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$116,095

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,934
2020	(31,791)
2021	(53,951)
2022	(12,226)
2023	0
Thereafter	0
Total	(\$93,034)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,086,611	\$690,280	\$359,782

PERF Net Pension Liability - Unaudited

RANDOLPH EASTERN SCHOOL CORP - 981000

Net Pension Liability as of 2017	\$919,970
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,776)
- Net Difference Between Projected and Actual Investment	(78,956)
- Change of Assumptions	(123,960)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(518)
Pension Expense/Income	97,615
Contributions	(116,095)
Total Activity in FY 2018	(229,690)
Net Pension Liability as of 2018	\$690,280

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 982000
 Submission Unit Name: CITY OF LIGONIER

Wages: \$776,858 Proportionate Share: 0.0001522

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$720,985	\$517,030

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,762	\$35
Net Difference Between Projected and Actual	15,312	0
Change of Assumptions	1,232	83,016
Changes in Proportion and Differences Between	5,433	27,584
Total	\$28,739	\$110,635

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,067
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,477
Total	\$92,544

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,009

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,446
2020	(30,312)
2021	(46,873)
2022	(9,157)
2023	0
Thereafter	0
Total	(\$81,896)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$813,889	\$517,030	\$269,483

PERF Net Pension Liability - Unaudited

CITY OF LIGONIER - 982000

Net Pension Liability as of 2017	\$720,985
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,405)
- Net Difference Between Projected and Actual Investment	(62,587)
- Change of Assumptions	(93,360)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,138)
Pension Expense/Income	92,544
Contributions	(87,009)
Total Activity in FY 2018	(203,955)
Net Pension Liability as of 2018	\$517,030

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 983000
 Submission Unit Name: TOWN OF SCHERERVILLE

Wages: \$4,776,730 Proportionate Share: 0.0009361

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,046,620	\$3,179,974

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,588	\$217
Net Difference Between Projected and Actual	94,178	0
Change of Assumptions	7,576	510,589
Changes in Proportion and Differences Between	122,267	12,602
Total	\$265,609	\$523,408

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$498,600
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	81,269
Total	\$579,869

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$526,085

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$113,109
2020	(102,851)
2021	(211,738)
2022	(56,319)
2023	0
Thereafter	0
Total	(\$257,799)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,005,790	\$3,179,974	\$1,657,442

PERF Net Pension Liability - Unaudited

TOWN OF SCHERERVILLE - 983000

Net Pension Liability as of 2017	\$4,046,620
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,338)
- Net Difference Between Projected and Actual Investment	(343,042)
- Change of Assumptions	(567,985)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,935
Pension Expense/Income	579,869
Contributions	(526,085)
Total Activity in FY 2018	(866,646)
Net Pension Liability as of 2018	\$3,179,974

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 984000
 Submission Unit Name: WESTCHESTER PUBLIC LIBRARY

Wages: \$665,570 Proportionate Share: 0.0001304

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$582,231	\$442,975

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,793	\$30
Net Difference Between Projected and Actual	13,119	0
Change of Assumptions	1,055	71,126
Changes in Proportion and Differences Between	10,759	1,146
Total	\$30,726	\$72,302

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,456
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,986
Total	\$80,442

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,544

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,695
2020	(17,465)
2021	(32,959)
2022	(7,847)
2023	0
Thereafter	0
Total	(41,576)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$697,313	\$442,975	\$230,884

PERF Net Pension Liability - Unaudited

WESTCHESTER PUBLIC LIBRARY - 984000

Net Pension Liability as of 2017	\$582,231
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,842)
- Net Difference Between Projected and Actual Investment	(49,789)
- Change of Assumptions	(79,419)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,104)
Pension Expense/Income	80,442
Contributions	(74,544)
Total Activity in FY 2018	(139,256)
Net Pension Liability as of 2018	\$442,975

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 985000
 Submission Unit Name: ST JOSEPH COUNTY AIRPORT AUTHORITY

Wages: \$3,055,430 Proportionate Share: 0.0005988

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,698,788	\$2,034,151

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,603	\$139
Net Difference Between Projected and Actual	60,244	0
Change of Assumptions	4,846	326,611
Changes in Proportion and Differences Between	10,790	66,211
Total	\$102,483	\$392,961

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$318,942
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,471)
Total	\$294,471

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$342,208

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,716)
2020	(94,256)
2021	(156,480)
2022	(36,026)
2023	0
Thereafter	0
Total	(\$290,478)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,202,080	\$2,034,151	\$1,060,225

PERF Net Pension Liability - Unaudited
ST JOSEPH COUNTY AIRPORT AUTHORITY - 985000

Net Pension Liability as of 2017	\$2,698,788
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,695)
- Net Difference Between Projected and Actual Investment	(231,349)
- Change of Assumptions	(365,096)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,240
Pension Expense/Income	294,471
Contributions	(342,208)
Total Activity in FY 2018	(664,637)
Net Pension Liability as of 2018	\$2,034,151

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 986000
 Submission Unit Name: TOWN OF OSSIAN

Wages: \$423,159 Proportionate Share: 0.0000829

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$338,185	\$281,615

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,683	\$19
Net Difference Between Projected and Actual	8,340	0
Change of Assumptions	671	45,217
Changes in Proportion and Differences Between	21,531	4,058
Total	\$34,225	\$49,294

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,156
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,799
Total	\$52,955

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,394

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,459
2020	(5,073)
2021	(14,466)
2022	(4,989)
2023	0
Thereafter	0
Total	(\$15,069)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$443,307	\$281,615	\$146,781

PERF Net Pension Liability - Unaudited

TOWN OF OSSIAN - 986000

Net Pension Liability as of 2017	\$338,185
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,497)
- Net Difference Between Projected and Actual Investment	(28,200)
- Change of Assumptions	(49,976)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,542
Pension Expense/Income	52,955
Contributions	(47,394)
Total Activity in FY 2018	(56,570)
Net Pension Liability as of 2018	\$281,615

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 987000
 Submission Unit Name: CITY OF GOSHEN

Wages: \$7,101,038 Proportionate Share: 0.0013917

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,870,945	\$4,727,668

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,829	\$323
Net Difference Between Projected and Actual	140,015	0
Change of Assumptions	11,264	759,093
Changes in Proportion and Differences Between	364,126	22,655
Total	\$577,234	\$782,071

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$741,269
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	218,060
Total	\$959,329

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$773,608

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$280,313
2020	(114,073)
2021	(287,347)
2022	(83,730)
2023	0
Thereafter	0
Total	(\$204,837)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,442,109	\$4,727,668	\$2,464,120

PERF Net Pension Liability - Unaudited

CITY OF GOSHEN - 987000

Net Pension Liability as of 2017	\$5,870,945
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(45,434)
- Net Difference Between Projected and Actual Investment	(494,316)
- Change of Assumptions	(842,092)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,844
Pension Expense/Income	959,329
Contributions	(773,608)
Total Activity in FY 2018	(1,143,277)
Net Pension Liability as of 2018	\$4,727,668

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 988000
 Submission Unit Name: TOWN OF BROWNSBURG

Wages: \$5,250,285 Proportionate Share: 0.0010289

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,288,436	\$3,495,220

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,711	\$239
Net Difference Between Projected and Actual	103,515	0
Change of Assumptions	8,327	561,206
Changes in Proportion and Differences Between	287,864	44,107
Total	\$445,417	\$605,552

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$548,029
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	179,209
Total	\$727,238

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$531,740

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$198,171
2020	(85,011)
2021	(211,393)
2022	(61,902)
2023	0
Thereafter	0
Total	(\$160,135)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,502,038	\$3,495,220	\$1,821,752

PERF Net Pension Liability - Unaudited

TOWN OF BROWNSBURG - 988000

Net Pension Liability as of 2017	\$4,288,436
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,642)
- Net Difference Between Projected and Actual Investment	(359,833)
- Change of Assumptions	(621,733)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,494
Pension Expense/Income	727,238
Contributions	(531,740)
Total Activity in FY 2018	(793,216)
Net Pension Liability as of 2018	\$3,495,220

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 989000
 Submission Unit Name: HARRISON TOWNSHIP, VIGO COUNTY

Wages: \$208,095 Proportionate Share: 0.0000408

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$215,939	\$138,599

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,813	\$9
Net Difference Between Projected and Actual	4,105	0
Change of Assumptions	330	22,254
Changes in Proportion and Differences Between	250	40,723
Total	\$6,498	\$62,986

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,732
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,433)
Total	(\$1,701)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,307

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$22,016)
2020	(14,848)
2021	(17,170)
2022	(2,454)
2023	0
Thereafter	0
Total	(\$56,488)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$218,178	\$138,599	\$72,240

PERF Net Pension Liability - Unaudited

HARRISON TOWNSHIP, VIGO COUNTY - 989000

Net Pension Liability as of 2017	\$215,939
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,129)
- Net Difference Between Projected and Actual Investment	(19,227)
- Change of Assumptions	(25,391)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,585)
Pension Expense/Income	(1,701)
Contributions	(23,307)
Total Activity in FY 2018	(77,340)
Net Pension Liability as of 2018	\$138,599

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 990000
 Submission Unit Name: MARION COUNTY

Wages: \$120,815,683 Proportionate Share: 0.0236774

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$104,624,533	\$80,433,199

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,051,909	\$5,491
Net Difference Between Projected and Actual	2,382,115	0
Change of Assumptions	191,635	12,914,667
Changes in Proportion and Differences Between	734,198	981,764
Total	\$4,359,857	\$13,901,922

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,611,433
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(301,221)
Total	\$12,310,212

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,937,680

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,087,407
2020	(3,301,163)
2021	(5,903,805)
2022	(1,424,504)
2023	0
Thereafter	0
Total	(\$9,542,065)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$126,614,783	\$80,433,199	\$41,922,788

PERF Net Pension Liability - Unaudited

MARION COUNTY - 990000

Net Pension Liability as of 2017	\$104,624,533
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(859,318)
- Net Difference Between Projected and Actual Investment	(8,922,138)
- Change of Assumptions	(14,402,865)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	620,455
Pension Expense/Income	12,310,212
Contributions	(12,937,680)
Total Activity in FY 2018	(24,191,334)
Net Pension Liability as of 2018	\$80,433,199

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 991000
 Submission Unit Name: CENTER TOWNSHIP, MARION COUNTY

Wages: \$1,927,236 Proportionate Share: 0.0003777

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,643,186	\$1,283,064

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,780	\$88
Net Difference Between Projected and Actual	37,999	0
Change of Assumptions	3,057	206,014
Changes in Proportion and Differences Between	33,193	52,112
Total	\$91,029	\$258,214

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$201,177
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,822)
Total	\$179,355

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$204,111

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,287)
2020	(50,688)
2021	(89,484)
2022	(22,726)
2023	0
Thereafter	0
Total	(\$167,185)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,019,749	\$1,283,064	\$668,749

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, MARION COUNTY - 991000

Net Pension Liability as of 2017	\$1,643,186
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,239)
- Net Difference Between Projected and Actual Investment	(139,540)
- Change of Assumptions	(229,340)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,753
Pension Expense/Income	179,355
Contributions	(204,111)
Total Activity in FY 2018	(360,122)
Net Pension Liability as of 2018	\$1,283,064

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 992000
 Submission Unit Name: TOWN OF NORTH LIBERTY

Wages: \$513,083 Proportionate Share: 0.0001006

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$425,631	\$341,743

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,469	\$23
Net Difference Between Projected and Actual	10,121	0
Change of Assumptions	814	54,872
Changes in Proportion and Differences Between	26,834	375
Total	\$42,238	\$55,270

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,583
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,832
Total	\$76,415

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,465

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$21,806
2020	(8,126)
2021	(20,659)
2022	(6,053)
2023	0
Thereafter	0
Total	(\$13,032)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$537,958	\$341,743	\$178,121

PERF Net Pension Liability - Unaudited

TOWN OF NORTH LIBERTY - 992000

Net Pension Liability as of 2017	\$425,631
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,307)
- Net Difference Between Projected and Actual Investment	(35,866)
- Change of Assumptions	(60,892)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,773)
Pension Expense/Income	76,415
Contributions	(57,465)
Total Activity in FY 2018	(83,888)
Net Pension Liability as of 2018	\$341,743

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 994000
 Submission Unit Name: FRANKTON-LAPEL COMMUNITY SCHOOLS

Wages: \$2,052,137 Proportionate Share: 0.0004022

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,592,325	\$1,366,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,868	\$93
Net Difference Between Projected and Actual	40,464	0
Change of Assumptions	3,255	219,377
Changes in Proportion and Differences Between	130,804	11,322
Total	\$192,391	\$230,792

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$214,226
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	49,842
Total	\$264,068

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$226,243

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$61,055
2020	(14,034)
2021	(61,225)
2022	(24,197)
2023	0
Thereafter	0
Total	(\$38,401)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,150,763	\$1,366,292	\$712,128

PERF Net Pension Liability - Unaudited
FRANKTON-LAPEL COMMUNITY SCHOOLS - 994000

Net Pension Liability as of 2017	\$1,592,325
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,229)
- Net Difference Between Projected and Actual Investment	(131,580)
- Change of Assumptions	(241,688)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	120,639
Pension Expense/Income	264,068
Contributions	(226,243)
Total Activity in FY 2018	(226,033)
Net Pension Liability as of 2018	\$1,366,292

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 995000
 Submission Unit Name: HENRY COUNTY

Wages: \$6,845,975 Proportionate Share: 0.0013417

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,254,638	\$4,557,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,607	\$311
Net Difference Between Projected and Actual	134,985	0
Change of Assumptions	10,859	731,821
Changes in Proportion and Differences Between	20,317	191,752
Total	\$225,768	\$923,884

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$714,638
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68,924)
Total	\$645,714

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$751,989

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$28,400
2020	(249,548)
2021	(396,247)
2022	(80,721)
2023	0
Thereafter	0
Total	(\$698,116)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,174,734	\$4,557,816	\$2,375,590

PERF Net Pension Liability - Unaudited

HENRY COUNTY - 995000

Net Pension Liability as of 2017	\$6,254,638
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(54,632)
- Net Difference Between Projected and Actual Investment	(540,803)
- Change of Assumptions	(821,385)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(173,727)
Pension Expense/Income	645,714
Contributions	(751,989)
Total Activity in FY 2018	(1,696,822)
Net Pension Liability as of 2018	\$4,557,816

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 995001
 Submission Unit Name: SOUTH HENRY REGIONAL WASTE DISTRICT-HENRY COUNTY

Wages: \$198,908 Proportionate Share: 0.0000390

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$168,646	\$132,485

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,733	\$9
Net Difference Between Projected and Actual	3,924	0
Change of Assumptions	316	21,272
Changes in Proportion and Differences Between	5,552	161
Total	\$11,525	\$21,442

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,773
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,046
Total	\$27,819

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,278

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,355
2020	(4,180)
2021	(8,747)
2022	(2,345)
2023	0
Thereafter	0
Total	(\$9,917)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$208,552	\$132,485	\$69,053

PERF Net Pension Liability - Unaudited

SOUTH HENRY REGIONAL WASTE DISTRICT-HENRY COUNTY - 995001

Net Pension Liability as of 2017	\$168,646
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,348)
- Net Difference Between Projected and Actual Investment	(14,298)
- Change of Assumptions	(23,664)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,392)
Pension Expense/Income	27,819
Contributions	(22,278)
Total Activity in FY 2018	(36,161)
Net Pension Liability as of 2018	\$132,485

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 996000
 Submission Unit Name: SOUTHEASTERN SCHOOL CORPORATION

Wages: \$1,511,517 Proportionate Share: 0.0002962

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,369,248	\$1,006,205

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,159	\$69
Net Difference Between Projected and Actual	29,800	0
Change of Assumptions	2,397	161,560
Changes in Proportion and Differences Between	39,959	31,737
Total	\$85,315	\$193,366

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$157,767
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,793
Total	\$194,560

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$169,282

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$42,823
2020	(48,695)
2021	(84,359)
2022	(17,820)
2023	0
Thereafter	0
Total	(\$108,051)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,583,928	\$1,006,205	\$524,447

PERF Net Pension Liability - Unaudited
SOUTHEASTERN SCHOOL CORPORATION - 996000

Net Pension Liability as of 2017	\$1,369,248
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,851)
- Net Difference Between Projected and Actual Investment	(118,142)
- Change of Assumptions	(181,147)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(77,181)
Pension Expense/Income	194,560
Contributions	(169,282)
	(363,043)
Total Activity in FY 2018	(363,043)
Net Pension Liability as of 2018	\$1,006,205

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 997000
 Submission Unit Name: TOWN OF MONON

Wages: \$343,686 Proportionate Share: 0.0000674

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$262,785	\$228,961

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,994	\$16
Net Difference Between Projected and Actual	6,781	0
Change of Assumptions	546	36,763
Changes in Proportion and Differences Between	24,712	749
Total	\$35,033	\$37,528

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,900
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,817
Total	\$45,717

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,493

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$12,111
2020	(1,250)
2021	(9,301)
2022	(4,055)
2023	0
Thereafter	0
Total	(2,495)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$360,421	\$228,961	\$119,337

PERF Net Pension Liability - Unaudited

TOWN OF MONON - 997000

Net Pension Liability as of 2017	\$262,785
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,809)
- Net Difference Between Projected and Actual Investment	(21,612)
- Change of Assumptions	(40,436)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,809
Pension Expense/Income	45,717
Contributions	(38,493)
Total Activity in FY 2018	(33,824)
Net Pension Liability as of 2018	\$228,961

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 998000
 Submission Unit Name: FLORA-MONROE PUBLIC LIBRARY

Wages: \$73,103 Proportionate Share: 0.0000143

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$60,231	\$48,578

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$635	\$3
Net Difference Between Projected and Actual	1,439	0
Change of Assumptions	116	7,800
Changes in Proportion and Differences Between	2,329	57
Total	\$4,519	\$7,860

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,617
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	773
Total	\$8,390

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,188

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,624
2020	(1,225)
2021	(2,878)
2022	(862)
2023	0
Thereafter	0
Total	(\$3,341)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$76,469	\$48,578	\$25,319

PERF Net Pension Liability - Unaudited

FLORA-MONROE PUBLIC LIBRARY - 998000

Net Pension Liability as of 2017	\$60,231
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(465)
- Net Difference Between Projected and Actual Investment	(5,068)
- Change of Assumptions	(8,651)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,329
Pension Expense/Income	8,390
Contributions	(8,188)
Total Activity in FY 2018	(11,653)
Net Pension Liability as of 2018	\$48,578

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 999000
 Submission Unit Name: CLAY TOWNSHIP, ST JOSEPH COUNTY

Wages: \$4,187,092 Proportionate Share: 0.0008206

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,746,804	\$2,787,615

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,457	\$190
Net Difference Between Projected and Actual	82,558	0
Change of Assumptions	6,642	447,590
Changes in Proportion and Differences Between	2,306	72,339
Total	\$127,963	\$520,119

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$437,081
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(67,496)
Total	\$369,585

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$468,955

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,800
2020	(135,331)
2021	(224,257)
2022	(49,368)
2023	0
Thereafter	0
Total	(392,156)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,388,155	\$2,787,615	\$1,452,940

PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP, ST JOSEPH COUNTY - 999000

Net Pension Liability as of 2017	\$3,746,804
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,981)
- Net Difference Between Projected and Actual Investment	(322,269)
- Change of Assumptions	(501,106)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,463)
Pension Expense/Income	369,585
Contributions	(468,955)
Total Activity in FY 2018	(959,189)
Net Pension Liability as of 2018	\$2,787,615

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1000000
 Submission Unit Name: THE STARKE COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$210,022 Proportionate Share: 0.0000412

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$258,323	\$139,958

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,830	\$10
Net Difference Between Projected and Actual	4,145	0
Change of Assumptions	333	22,472
Changes in Proportion and Differences Between	2,736	64,805
Total	\$9,044	\$87,287

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,945
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,410)
Total	\$535

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,522

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$26,705)
2020	(23,543)
2021	(25,514)
2022	(2,481)
2023	0
Thereafter	0
Total	(\$78,243)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$220,317	\$139,958	\$72,948

PERF Net Pension Liability - Unaudited
THE STARKE COUNTY PUBLIC LIBRARY SYSTEM - 1000000

Net Pension Liability as of 2017	\$258,323
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,886)
- Net Difference Between Projected and Actual Investment	(23,766)
- Change of Assumptions	(26,287)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,439)
Pension Expense/Income	535
Contributions	(23,522)
	(118,365)
Total Activity in FY 2018	(118,365)
Net Pension Liability as of 2018	\$139,958

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1001000
 Submission Unit Name: ARGOS PUBLIC LIBRARY

Wages: \$44,561 Proportionate Share: 0.0000087

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$40,600	\$29,554

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$387	\$2
Net Difference Between Projected and Actual	875	0
Change of Assumptions	70	4,745
Changes in Proportion and Differences Between	433	1,182
Total	\$1,765	\$5,929

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,634
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	114
Total	\$4,748

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,995

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$481
2020	(1,574)
2021	(2,549)
2022	(522)
2023	0
Thereafter	0
Total	(\$4,164)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$46,523	\$29,554	\$15,404

PERF Net Pension Liability - Unaudited

ARGOS PUBLIC LIBRARY - 1001000

Net Pension Liability as of 2017	\$40,600
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(354)
- Net Difference Between Projected and Actual Investment	(3,511)
- Change of Assumptions	(5,327)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,607)
Pension Expense/Income	4,748
Contributions	(4,995)
Total Activity in FY 2018	(11,046)
Net Pension Liability as of 2018	\$29,554

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1002000
 Submission Unit Name: ALEXANDRIA COMMUNITY SCHOOL CORPORATION

Wages: \$1,255,280 Proportionate Share: 0.0002460

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,141,263	\$835,673

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,929	\$57
Net Difference Between Projected and Actual	24,749	0
Change of Assumptions	1,991	134,179
Changes in Proportion and Differences Between	744	39,269
Total	\$38,413	\$173,505

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$131,028
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,824)
Total	\$118,204

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,588

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,349)
2020	(45,052)
2021	(70,890)
2022	(14,801)
2023	0
Thereafter	0
Total	(\$135,092)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,315,484	\$835,673	\$435,563

PERF Net Pension Liability - Unaudited

ALEXANDRIA COMMUNITY SCHOOL CORPORATION - 1002000

Net Pension Liability as of 2017	\$1,141,263
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,916)
- Net Difference Between Projected and Actual Investment	(98,560)
- Change of Assumptions	(150,512)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,218)
Pension Expense/Income	118,204
Contributions	(140,588)
Total Activity in FY 2018	(305,590)
Net Pension Liability as of 2018	\$835,673

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1003000
 Submission Unit Name: BENTON COUNTY HIGHWAY

Wages: \$832,040 Proportionate Share: 0.0001631

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$740,616	\$554,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,246	\$38
Net Difference Between Projected and Actual	16,409	0
Change of Assumptions	1,320	88,962
Changes in Proportion and Differences Between	7,418	9,938
Total	\$32,393	\$98,938

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,873
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,912)
Total	\$77,961

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,189

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$12,117
2020	(25,102)
2021	(43,747)
2022	(9,813)
2023	0
Thereafter	0
Total	(\$66,545)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$872,176	\$554,058	\$288,782

PERF Net Pension Liability - Unaudited

BENTON COUNTY HIGHWAY - 1003000

Net Pension Liability as of 2017	\$740,616
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,282)
- Net Difference Between Projected and Actual Investment	(63,611)
- Change of Assumptions	(99,533)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,904)
Pension Expense/Income	77,961
Contributions	(93,189)
Total Activity in FY 2018	(186,558)
Net Pension Liability as of 2018	\$554,058

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1004000
 Submission Unit Name: SCOTT COUNTY

Wages: \$5,264,070 Proportionate Share: 0.0010316

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,192,512	\$3,504,392

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,831	\$239
Net Difference Between Projected and Actual	103,786	0
Change of Assumptions	8,349	562,679
Changes in Proportion and Differences Between	302,762	26,228
Total	\$460,728	\$589,146

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$549,467
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	138,797
Total	\$688,264

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$557,000

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$178,736
2020	(60,544)
2021	(184,546)
2022	(62,064)
2023	0
Thereafter	0
Total	(\$128,418)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,516,476	\$3,504,392	\$1,826,533

PERF Net Pension Liability - Unaudited

SCOTT COUNTY - 1004000

Net Pension Liability as of 2017	\$4,192,512
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,774)
- Net Difference Between Projected and Actual Investment	(349,198)
- Change of Assumptions	(621,644)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	182,232
Pension Expense/Income	688,264
Contributions	(557,000)
Total Activity in FY 2018	(688,120)
Net Pension Liability as of 2018	\$3,504,392

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1004001
 Submission Unit Name: SCOTT COUNTY-SOUTHEASTERN INDIANA SOLID WASTE DIST

Wages: \$278,945 Proportionate Share: 0.0000547

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$226,646	\$185,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,430	\$13
Net Difference Between Projected and Actual	5,503	0
Change of Assumptions	443	29,836
Changes in Proportion and Differences Between	11,188	1,376
Total	\$19,564	\$31,225

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,135
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,029)
Total	\$26,106

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,242

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,824
2020	(3,930)
2021	(10,264)
2022	(3,291)
2023	0
Thereafter	0
Total	(\$11,661)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$292,508	\$185,818	\$96,851

PERF Net Pension Liability - Unaudited

SCOTT COUNTY-SOUTHEASTERN INDIANA SOLID WASTE DIST - 1004001

Net Pension Liability as of 2017	\$226,646
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,711)
- Net Difference Between Projected and Actual Investment	(18,985)
- Change of Assumptions	(33,032)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,036
Pension Expense/Income	26,106
Contributions	(31,242)
Total Activity in FY 2018	(40,828)
Net Pension Liability as of 2018	\$185,818

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1007000
 Submission Unit Name: JOHNSON COUNTY

Wages: \$19,191,332 Proportionate Share: 0.0037611

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$16,177,557	\$12,776,627

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$167,093	\$872
Net Difference Between Projected and Actual	378,393	0
Change of Assumptions	30,441	2,051,465
Changes in Proportion and Differences Between	461,800	21,179
Total	\$1,037,727	\$2,073,516

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,003,297
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	318,731
Total	\$2,322,028

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,138,716

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$413,841
2020	(395,000)
2021	(828,352)
2022	(226,278)
2023	0
Thereafter	0
Total	(\$1,035,789)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$20,112,464	\$12,776,627	\$6,659,338

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY - 1007000

Net Pension Liability as of 2017	\$16,177,557
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(128,453)
- Net Difference Between Projected and Actual Investment	(1,369,526)
- Change of Assumptions	(2,280,768)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	194,505
Pension Expense/Income	2,322,028
Contributions	(2,138,716)
Total Activity in FY 2018	(3,400,930)
Net Pension Liability as of 2018	\$12,776,627

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1008000
 Submission Unit Name: TOWN OF PORTER

Wages: \$893,216 Proportionate Share: 0.0001751

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$816,462	\$594,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,779	\$41
Net Difference Between Projected and Actual	17,616	0
Change of Assumptions	1,417	95,507
Changes in Proportion and Differences Between	221	29,863
Total	\$27,033	\$125,411

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,265
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,709)
Total	\$72,556

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$100,040

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,703)
2020	(32,837)
2021	(51,303)
2022	(10,535)
2023	0
Thereafter	0
Total	(\$98,378)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$936,346	\$594,823	\$310,029

PERF Net Pension Liability - Unaudited

TOWN OF PORTER - 1008000

Net Pension Liability as of 2017	\$816,462
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,134)
- Net Difference Between Projected and Actual Investment	(70,599)
- Change of Assumptions	(107,199)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,223)
Pension Expense/Income	72,556
Contributions	(100,040)
Total Activity in FY 2018	(221,639)
Net Pension Liability as of 2018	\$594,823

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1009000
 Submission Unit Name: NORTH NEWTON SCHOOL CORPORATION

Wages: \$1,065,380 Proportionate Share: 0.0002088

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$903,463	\$709,303

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,276	\$48
Net Difference Between Projected and Actual	21,007	0
Change of Assumptions	1,690	113,888
Changes in Proportion and Differences Between	23,505	854
Total	\$55,478	\$114,790

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$111,214
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,083
Total	\$120,297

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,319

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$22,934
2020	(22,750)
2021	(46,935)
2022	(12,561)
2023	0
Thereafter	0
Total	(\$59,312)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,116,557	\$709,303	\$369,698

PERF Net Pension Liability - Unaudited
NORTH NEWTON SCHOOL CORPORATION - 1009000

Net Pension Liability as of 2017	\$903,463
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,229)
- Net Difference Between Projected and Actual Investment	(76,609)
- Change of Assumptions	(126,704)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,404
Pension Expense/Income	120,297
Contributions	(119,319)
	<hr/>
Total Activity in FY 2018	(194,160)
	<hr/>
Net Pension Liability as of 2018	\$709,303

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1010000
 Submission Unit Name: CITY OF CARMEL

Wages: \$20,053,519 Proportionate Share: 0.0039301

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$15,581,494	\$13,350,728

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$174,601	\$911
Net Difference Between Projected and Actual	395,396	0
Change of Assumptions	31,809	2,143,645
Changes in Proportion and Differences Between	1,275,597	84,737
Total	\$1,877,403	\$2,229,293

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,093,312
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	492,814
Total	\$2,586,126

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,214,473

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$624,742
2020	(138,314)
2021	(601,872)
2022	(236,446)
2023	0
Thereafter	0
Total	(\$351,890)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,016,191	\$13,350,728	\$6,958,566

PERF Net Pension Liability - Unaudited

CITY OF CARMEL - 1010000

Net Pension Liability as of 2017	\$15,581,494
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(110,127)
- Net Difference Between Projected and Actual Investment	(1,288,121)
- Change of Assumptions	(2,362,010)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,157,839
Pension Expense/Income	2,586,126
Contributions	(2,214,473)
Total Activity in FY 2018	(2,230,766)
Net Pension Liability as of 2018	\$13,350,728

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1011000
 Submission Unit Name: SCOTT COUNTY SCHOOL DIST 2

Wages: \$3,713,464 Proportionate Share: 0.0007278

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,400,142	\$2,472,370

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,334	\$169
Net Difference Between Projected and Actual	73,222	0
Change of Assumptions	5,891	396,973
Changes in Proportion and Differences Between	45,271	101,074
Total	\$156,718	\$498,216

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$387,652
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42,035
Total	\$429,687

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$415,909

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$49,097
2020	(132,269)
2021	(214,540)
2022	(43,786)
2023	0
Thereafter	0
Total	(\$341,498)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,891,907	\$2,472,370	\$1,288,630

PERF Net Pension Liability - Unaudited

SCOTT COUNTY SCHOOL DIST 2 - 1011000

Net Pension Liability as of 2017	\$3,400,142
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(29,768)
- Net Difference Between Projected and Actual Investment	(294,150)
- Change of Assumptions	(445,674)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(171,958)
Pension Expense/Income	429,687
Contributions	(415,909)
Total Activity in FY 2018	(927,772)
Net Pension Liability as of 2018	\$2,472,370

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1012000
 Submission Unit Name: PLYMOUTH COMMUNITY SCH CORP

Wages: \$4,092,160 Proportionate Share: 0.0008020

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,780,266	\$2,724,430

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,630	\$186
Net Difference Between Projected and Actual	80,687	0
Change of Assumptions	6,491	437,445
Changes in Proportion and Differences Between	1,088	179,170
Total	\$123,896	\$616,801

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$427,174
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(187,057)
Total	\$240,117

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$458,307

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$41,605)
2020	(159,840)
2021	(243,209)
2022	(48,251)
2023	0
Thereafter	0
Total	(\$492,905)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,288,691	\$2,724,430	\$1,420,007

PERF Net Pension Liability - Unaudited

PLYMOUTH COMMUNITY SCH CORP - 1012000

Net Pension Liability as of 2017	\$3,780,266
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(33,413)
- Net Difference Between Projected and Actual Investment	(327,756)
- Change of Assumptions	(491,649)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,172
Pension Expense/Income	240,117
Contributions	(458,307)
Total Activity in FY 2018	(1,055,836)
Net Pension Liability as of 2018	\$2,724,430

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1013000
 Submission Unit Name: TIPPECANOE SCHOOL CORPORATION

Wages: \$9,602,667 Proportionate Share: 0.0018819

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$8,256,086	\$6,392,899

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,607	\$436
Net Difference Between Projected and Actual	189,333	0
Change of Assumptions	15,231	1,026,469
Changes in Proportion and Differences Between	147,902	7,837
Total	\$436,073	\$1,034,742

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,002,368
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	226,164
Total	\$1,228,532

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,075,499

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$191,401
2020	(230,869)
2021	(445,981)
2022	(113,220)
2023	0
Thereafter	0
Total	(\$598,669)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,063,451	\$6,392,899	\$3,332,059

PERF Net Pension Liability - Unaudited

TIPPECANOE SCHOOL CORPORATION - 1013000

Net Pension Liability as of 2017	\$8,256,086
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(67,214)
- Net Difference Between Projected and Actual Investment	(702,703)
- Change of Assumptions	(1,143,796)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(102,507)
Pension Expense/Income	1,228,532
Contributions	(1,075,499)
Total Activity in FY 2018	(1,863,187)
Net Pension Liability as of 2018	\$6,392,899

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1014000
 Submission Unit Name: COMMUNITY SCHOOL CORPORATION OF EASTERN HANCOCK CO

Wages: \$1,526,809 Proportionate Share: 0.0002992

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,366,125	\$1,016,396

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,292	\$69
Net Difference Between Projected and Actual	30,102	0
Change of Assumptions	2,422	163,196
Changes in Proportion and Differences Between	18,019	23,612
Total	\$63,835	\$186,877

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$159,365
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,453
Total	\$161,818

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$169,256

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$24,815
2020	(47,683)
2021	(82,175)
2022	(17,999)
2023	0
Thereafter	0
Total	(\$123,042)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,599,971	\$1,016,396	\$529,758

PERF Net Pension Liability - Unaudited

COMMUNITY SCHOOL CORPORATION OF EASTERN HANCOCK CO - 1014000

Net Pension Liability as of 2017	\$1,366,125
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,661)
- Net Difference Between Projected and Actual Investment	(117,502)
- Change of Assumptions	(182,708)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,420)
Pension Expense/Income	161,818
Contributions	(169,256)
Total Activity in FY 2018	(349,729)
Net Pension Liability as of 2018	\$1,016,396

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1015000
 Submission Unit Name: CITY OF LAPORTE

Wages: \$4,709,144 Proportionate Share: 0.0009229

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,218,389	\$3,135,133

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,001	\$214
Net Difference Between Projected and Actual	92,850	0
Change of Assumptions	7,470	503,389
Changes in Proportion and Differences Between	66,290	76,677
Total	\$207,611	\$580,280

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$491,570
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	41,639
Total	\$533,209

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$520,331

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$85,986
2020	(148,327)
2021	(254,803)
2022	(55,525)
2023	0
Thereafter	0
Total	(\$372,669)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,935,203	\$3,135,133	\$1,634,071

PERF Net Pension Liability - Unaudited

CITY OF LAPORTE - 1015000

Net Pension Liability as of 2017	\$4,218,389
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(36,051)
- Net Difference Between Projected and Actual Investment	(362,930)
- Change of Assumptions	(563,649)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(133,504)
Pension Expense/Income	533,209
Contributions	(520,331)
Total Activity in FY 2018	(1,083,256)
Net Pension Liability as of 2018	\$3,135,133

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1017000
 Submission Unit Name: PUTNAM COUNTY

Wages: \$5,226,751 Proportionate Share: 0.0010243

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,544,528	\$3,479,593

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,506	\$238
Net Difference Between Projected and Actual	103,052	0
Change of Assumptions	8,290	558,697
Changes in Proportion and Differences Between	99,128	6,240
Total	\$255,976	\$565,175

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$545,579
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	105,276
Total	\$650,855

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$582,639

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$138,303
2020	(132,168)
2021	(253,708)
2022	(61,626)
2023	0
Thereafter	0
Total	(\$309,199)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,477,439	\$3,479,593	\$1,813,608

PERF Net Pension Liability - Unaudited

PUTNAM COUNTY - 1017000

Net Pension Liability as of 2017	\$4,544,528
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(37,511)
- Net Difference Between Projected and Actual Investment	(387,966)
- Change of Assumptions	(623,373)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(84,301)
Pension Expense/Income	650,855
Contributions	(582,639)
Total Activity in FY 2018	(1,064,935)
Net Pension Liability as of 2018	\$3,479,593

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1018000
 Submission Unit Name: NOBLE COUNTY LIBRARY

Wages: \$403,302 Proportionate Share: 0.0000790

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$355,585	\$268,367

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,510	\$18
Net Difference Between Projected and Actual	7,948	0
Change of Assumptions	639	43,090
Changes in Proportion and Differences Between	1,196	3,824
Total	\$13,293	\$46,932

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,078
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,175
Total	\$45,253

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,170

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,573
2020	(11,916)
2021	(20,543)
2022	(4,753)
2023	0
Thereafter	0
Total	(\$33,639)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$422,452	\$268,367	\$139,876

PERF Net Pension Liability - Unaudited

NOBLE COUNTY LIBRARY - 1018000

Net Pension Liability as of 2017	\$355,585
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,985)
- Net Difference Between Projected and Actual Investment	(30,471)
- Change of Assumptions	(48,160)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,685)
Pension Expense/Income	45,253
Contributions	(45,170)
Total Activity in FY 2018	(87,218)
Net Pension Liability as of 2018	\$268,367

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1019000
 Submission Unit Name: MACONAQUAH SCHOOL CORPORATION

Wages: \$2,066,880 Proportionate Share: 0.0004051

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,909,987	\$1,376,143

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,997	\$94
Net Difference Between Projected and Actual	40,756	0
Change of Assumptions	3,279	220,959
Changes in Proportion and Differences Between	41,202	67,565
Total	\$103,234	\$288,618

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$215,771
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,505
Total	\$238,276

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$231,837

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$37,757
2020	(75,898)
2021	(122,872)
2022	(24,371)
2023	0
Thereafter	0
Total	(\$185,384)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,166,270	\$1,376,143	\$717,263

PERF Net Pension Liability - Unaudited
MACONAQUAH SCHOOL CORPORATION - 1019000

Net Pension Liability as of 2017	\$1,909,987
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,888)
- Net Difference Between Projected and Actual Investment	(165,610)
- Change of Assumptions	(248,346)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(109,439)
Pension Expense/Income	238,276
Contributions	(231,837)
Total Activity in FY 2018	(533,844)
Net Pension Liability as of 2018	\$1,376,143

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1020000
 Submission Unit Name: SOUTH DEARBORN COMMUNITY SCH CORP

Wages: \$2,351,561 Proportionate Share: 0.0004609

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,209,356	\$1,565,698

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,476	\$107
Net Difference Between Projected and Actual	46,370	0
Change of Assumptions	3,730	251,395
Changes in Proportion and Differences Between	5,092	107,716
Total	\$75,668	\$359,218

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$245,492
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(72,407)
Total	\$173,085

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$263,376

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,764)
2020	(97,797)
2021	(147,259)
2022	(27,730)
2023	0
Thereafter	0
Total	(\$283,550)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,464,661	\$1,565,698	\$816,061

PERF Net Pension Liability - Unaudited
SOUTH DEARBORN COMMUNITY SCH CORP - 1020000

Net Pension Liability as of 2017	\$2,209,356
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,874)
- Net Difference Between Projected and Actual Investment	(192,342)
- Change of Assumptions	(283,138)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(58,013)
Pension Expense/Income	173,085
Contributions	(263,376)
Total Activity in FY 2018	(643,658)
Net Pension Liability as of 2018	\$1,565,698

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1021000
 Submission Unit Name: EAST NOBLE SCHOOL CORPORATION

Wages: \$4,378,338 Proportionate Share: 0.0008581

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,807,927	\$2,915,005

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,123	\$199
Net Difference Between Projected and Actual	86,331	0
Change of Assumptions	6,945	468,044
Changes in Proportion and Differences Between	23,566	10,809
Total	\$154,965	\$479,052

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$457,055
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,135
Total	\$468,190

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$490,292

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$56,173
2020	(116,451)
2021	(212,182)
2022	(51,627)
2023	0
Thereafter	0
Total	(\$324,087)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,588,686	\$2,915,005	\$1,519,337

PERF Net Pension Liability - Unaudited

EAST NOBLE SCHOOL CORPORATION - 1021000

Net Pension Liability as of 2017	\$3,807,927
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,438)
- Net Difference Between Projected and Actual Investment	(325,100)
- Change of Assumptions	(522,238)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,956
Pension Expense/Income	468,190
Contributions	(490,292)
Total Activity in FY 2018	(892,922)
Net Pension Liability as of 2018	\$2,915,005

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1022000
 Submission Unit Name: JENNINGS COUNTY SCHOOL CORPORATION

Wages: \$6,339,984 Proportionate Share: 0.0012425

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,517,145	\$4,220,829

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,200	\$288
Net Difference Between Projected and Actual	125,004	0
Change of Assumptions	10,056	677,713
Changes in Proportion and Differences Between	39,282	5,802
Total	\$229,542	\$683,803

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$661,800
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,842)
Total	\$648,958

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$710,048

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$95,444
2020	(167,060)
2021	(307,892)
2022	(74,753)
2023	0
Thereafter	0
Total	(\$454,261)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,644,263	\$4,220,829	\$2,199,949

PERF Net Pension Liability - Unaudited
JENNINGS COUNTY SCHOOL CORPORATION - 1022000

Net Pension Liability as of 2017	\$5,517,145
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(45,583)
- Net Difference Between Projected and Actual Investment	(471,100)
- Change of Assumptions	(756,239)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,696
Pension Expense/Income	648,958
Contributions	(710,048)
Total Activity in FY 2018	(1,296,316)
Net Pension Liability as of 2018	\$4,220,829

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1023000
 Submission Unit Name: TOWN OF BAINBRIDGE

Wages: \$209,777 Proportionate Share: 0.0000411

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$170,877	\$139,619

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,826	\$10
Net Difference Between Projected and Actual	4,135	0
Change of Assumptions	333	22,418
Changes in Proportion and Differences Between	11,600	1,182
Total	\$17,894	\$23,610

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,891
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,165)
Total	\$19,726

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,668

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,707
2020	(2,929)
2021	(8,020)
2022	(2,474)
2023	0
Thereafter	0
Total	(\$5,716)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$219,782	\$139,619	\$72,771

PERF Net Pension Liability - Unaudited

TOWN OF BAINBRIDGE - 1023000

Net Pension Liability as of 2017	\$170,877
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,296)
- Net Difference Between Projected and Actual Investment	(14,328)
- Change of Assumptions	(24,829)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,137
Pension Expense/Income	19,726
Contributions	(22,668)
Total Activity in FY 2018	(31,258)
Net Pension Liability as of 2018	\$139,619

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1024000
 Submission Unit Name: PUTNAM COUNTY PUBLIC LIBRARY

Wages: \$388,802 Proportionate Share: 0.0000762

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$353,354	\$258,855

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,385	\$18
Net Difference Between Projected and Actual	7,666	0
Change of Assumptions	617	41,563
Changes in Proportion and Differences Between	17,625	10,470
Total	\$29,293	\$52,051

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,587
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,626
Total	\$47,213

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,546

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$15,796
2020	(12,040)
2021	(21,928)
2022	(4,586)
2023	0
Thereafter	0
Total	(22,758)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$407,479	\$258,855	\$134,918

PERF Net Pension Liability - Unaudited

PUTNAM COUNTY PUBLIC LIBRARY - 1024000

Net Pension Liability as of 2017	\$353,354
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,070)
- Net Difference Between Projected and Actual Investment	(30,512)
- Change of Assumptions	(46,619)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,965)
Pension Expense/Income	47,213
Contributions	(43,546)
Total Activity in FY 2018	(94,499)
Net Pension Liability as of 2018	\$258,855

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1025000
 Submission Unit Name: DEARBORN COUNTY

Wages: \$10,052,553 Proportionate Share: 0.0019701

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$8,717,410	\$6,692,519

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,525	\$457
Net Difference Between Projected and Actual	198,206	0
Change of Assumptions	15,945	1,074,577
Changes in Proportion and Differences Between	56,009	61,538
Total	\$357,685	\$1,136,572

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,049,346
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,887
Total	\$1,051,233

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,122,022

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$89,508
2020	(266,968)
2021	(482,898)
2022	(118,529)
2023	0
Thereafter	0
Total	(\$778,887)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,535,100	\$6,692,519	\$3,488,224

PERF Net Pension Liability - Unaudited

DEARBORN COUNTY - 1025000

Net Pension Liability as of 2017	\$8,717,410
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(71,720)
- Net Difference Between Projected and Actual Investment	(743,674)
- Change of Assumptions	(1,198,597)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,889
Pension Expense/Income	1,051,233
Contributions	(1,122,022)
Total Activity in FY 2018	(2,024,891)
Net Pension Liability as of 2018	\$6,692,519

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1025001
 Submission Unit Name: DEARBORN COUNTY - SOLID WASTE MANAGEMENT DISTRICT

Wages: \$256,272 Proportionate Share: 0.0000502

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$230,662	\$170,532

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,230	\$12
Net Difference Between Projected and Actual	5,050	0
Change of Assumptions	406	27,381
Changes in Proportion and Differences Between	838	10,493
Total	\$8,524	\$37,886

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,738
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,203)
Total	\$21,535

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,702

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,273)
2020	(9,059)
2021	(14,009)
2022	(3,021)
2023	0
Thereafter	0
Total	(\$29,362)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$268,444	\$170,532	\$88,883

PERF Net Pension Liability - Unaudited

DEARBORN COUNTY - SOLID WASTE MANAGEMENT DISTRICT - 1025001

Net Pension Liability as of 2017	\$230,662
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,984)
- Net Difference Between Projected and Actual Investment	(19,872)
- Change of Assumptions	(30,678)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(429)
Pension Expense/Income	21,535
Contributions	(28,702)
Total Activity in FY 2018	(60,130)
Net Pension Liability as of 2018	\$170,532

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1026000
 Submission Unit Name: GRANT COUNTY

Wages: \$10,126,079 Proportionate Share: 0.0019845

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$9,483,011	\$6,741,436

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$88,165	\$460
Net Difference Between Projected and Actual	199,655	0
Change of Assumptions	16,062	1,082,431
Changes in Proportion and Differences Between	33,589	419,652
Total	\$337,471	\$1,502,543

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,057,016
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(79,755)
Total	\$977,261

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,124,523

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,431
2020	(416,877)
2021	(630,233)
2022	(119,393)
2023	0
Thereafter	0
Total	(\$1,165,072)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,612,104	\$6,741,436	\$3,513,721

PERF Net Pension Liability - Unaudited

GRANT COUNTY - 1026000

Net Pension Liability as of 2017	\$9,483,011
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(85,028)
- Net Difference Between Projected and Actual Investment	(824,946)
- Change of Assumptions	(1,218,627)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(465,712)
Pension Expense/Income	977,261
Contributions	(1,124,523)
Total Activity in FY 2018	(2,741,575)
Net Pension Liability as of 2018	\$6,741,436

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1027000
 Submission Unit Name: TOWN OF LOWELL

Wages: \$2,127,888 Proportionate Share: 0.0004170

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,820,756	\$1,416,568

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,526	\$97
Net Difference Between Projected and Actual	41,953	0
Change of Assumptions	3,375	227,450
Changes in Proportion and Differences Between	26,458	3,255
Total	\$90,312	\$230,802

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$222,109
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,408
Total	\$229,517

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$238,324

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$31,754
2020	(50,094)
2021	(97,062)
2022	(25,088)
2023	0
Thereafter	0
Total	(\$140,490)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,229,906	\$1,416,568	\$738,333

PERF Net Pension Liability - Unaudited

TOWN OF LOWELL - 1027000

Net Pension Liability as of 2017	\$1,820,756
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,736)
- Net Difference Between Projected and Actual Investment	(154,773)
- Change of Assumptions	(253,309)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,437
Pension Expense/Income	229,517
Contributions	(238,324)
Total Activity in FY 2018	(404,188)
Net Pension Liability as of 2018	\$1,416,568

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1028000

Submission Unit Name: MIAMI COUNTY

Wages: \$5,157,830 Proportionate Share: 0.0010108

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,408,451	\$3,433,733

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,907	\$234
Net Difference Between Projected and Actual	101,694	0
Change of Assumptions	8,181	551,334
Changes in Proportion and Differences Between	96,117	9,965
Total	\$250,899	\$561,533

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$538,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,398)
Total	\$510,990

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$577,677

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$101,715
2020	(117,277)
2021	(234,260)
2022	(60,812)
2023	0
Thereafter	0
Total	(\$310,634)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,405,248	\$3,433,733	\$1,789,705

PERF Net Pension Liability - Unaudited

MIAMI COUNTY - 1028000

Net Pension Liability as of 2017	\$4,408,451
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,627)
- Net Difference Between Projected and Actual Investment	(374,622)
- Change of Assumptions	(613,934)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	116,152
Pension Expense/Income	510,990
Contributions	(577,677)
Total Activity in FY 2018	(974,718)
Net Pension Liability as of 2018	\$3,433,733

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1029000
 Submission Unit Name: TOWN OF REMINGTON

Wages: \$407,672 Proportionate Share: 0.0000799

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$368,077	\$271,424

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,550	\$19
Net Difference Between Projected and Actual	8,039	0
Change of Assumptions	647	43,581
Changes in Proportion and Differences Between	1,597	13,128
Total	\$13,833	\$56,728

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,558
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,646)
Total	\$40,912

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,659

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,341)
2020	(14,251)
2021	(22,497)
2022	(4,806)
2023	0
Thereafter	0
Total	(\$42,895)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$427,265	\$271,424	\$141,470

PERF Net Pension Liability - Unaudited

TOWN OF REMINGTON - 1029000

Net Pension Liability as of 2017	\$368,077
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,173)
- Net Difference Between Projected and Actual Investment	(31,730)
- Change of Assumptions	(48,844)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,159)
Pension Expense/Income	40,912
Contributions	(45,659)
Total Activity in FY 2018	(96,653)
Net Pension Liability as of 2018	\$271,424

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1030000
 Submission Unit Name: TOWN OF BROOKVILLE

Wages: \$920,703 Proportionate Share: 0.0001804

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$816,909	\$612,827

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,015	\$42
Net Difference Between Projected and Actual	18,150	0
Change of Assumptions	1,460	98,398
Changes in Proportion and Differences Between	8,587	8,468
Total	\$36,212	\$106,908

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$96,088
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,929
Total	\$105,017

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$102,927

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$15,465
2020	(27,344)
2021	(47,962)
2022	(10,855)
2023	0
Thereafter	0
Total	(\$70,696)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$964,688	\$612,827	\$319,413

PERF Net Pension Liability - Unaudited

TOWN OF BROOKVILLE - 1030000

Net Pension Liability as of 2017	\$816,909
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,907)
- Net Difference Between Projected and Actual Investment	(70,114)
- Change of Assumptions	(110,054)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,097)
Pension Expense/Income	105,017
Contributions	(102,927)
Total Activity in FY 2018	(204,082)
Net Pension Liability as of 2018	\$612,827

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1031000
 Submission Unit Name: CITY OF COLUMBIA CITY

Wages: \$3,173,813 Proportionate Share: 0.0006220

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,724,218	\$2,112,962

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,633	\$144
Net Difference Between Projected and Actual	62,578	0
Change of Assumptions	5,034	339,265
Changes in Proportion and Differences Between	36,913	65,554
Total	\$132,158	\$404,963

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$331,300
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,831)
Total	\$298,469

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$348,171

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,718)
2020	(83,460)
2021	(148,206)
2022	(37,421)
2023	0
Thereafter	0
Total	(\$272,805)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,326,142	\$2,112,962	\$1,101,302

PERF Net Pension Liability - Unaudited

CITY OF COLUMBIA CITY - 1031000

Net Pension Liability as of 2017	\$2,724,218
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,133)
- Net Difference Between Projected and Actual Investment	(231,763)
- Change of Assumptions	(377,971)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,313
Pension Expense/Income	298,469
Contributions	(348,171)
Total Activity in FY 2018	(611,256)
Net Pension Liability as of 2018	\$2,112,962

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1032000
 Submission Unit Name: CITY OF GREENWOOD

Wages: \$7,896,440 Proportionate Share: 0.0015475

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,488,869	\$5,256,928

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,750	\$359
Net Difference Between Projected and Actual	155,690	0
Change of Assumptions	12,525	844,073
Changes in Proportion and Differences Between	295,892	5,399
Total	\$532,857	\$849,831

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$824,254
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	121,094
Total	\$945,348

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$882,278

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$207,346
2020	(124,907)
2021	(306,310)
2022	(93,103)
2023	0
Thereafter	0
Total	(\$316,974)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,275,249	\$5,256,928	\$2,739,976

PERF Net Pension Liability - Unaudited

CITY OF GREENWOOD - 1032000

Net Pension Liability as of 2017	\$6,488,869
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(49,804)
- Net Difference Between Projected and Actual Investment	(545,406)
- Change of Assumptions	(935,732)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	235,931
Pension Expense/Income	945,348
Contributions	(882,278)
Total Activity in FY 2018	(1,231,941)
Net Pension Liability as of 2018	\$5,256,928

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1033000
 Submission Unit Name: CITY OF NEW ALBANY

Wages: \$6,425,588 Proportionate Share: 0.0012593

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,335,560	\$4,277,899

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,947	\$292
Net Difference Between Projected and Actual	126,695	0
Change of Assumptions	10,192	686,876
Changes in Proportion and Differences Between	214,689	18,113
Total	\$407,523	\$705,281

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$670,748
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	213,698
Total	\$884,446

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$714,182

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$155,442
2020	(116,085)
2021	(261,353)
2022	(75,762)
2023	0
Thereafter	0
Total	(\$297,758)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,734,101	\$4,277,899	\$2,229,694

PERF Net Pension Liability - Unaudited

CITY OF NEW ALBANY - 1033000

Net Pension Liability as of 2017	\$5,335,560
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(41,532)
- Net Difference Between Projected and Actual Investment	(449,790)
- Change of Assumptions	(762,351)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,748
Pension Expense/Income	884,446
Contributions	(714,182)
Total Activity in FY 2018	(1,057,661)
Net Pension Liability as of 2018	\$4,277,899

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1033001
 Submission Unit Name: CITY OF NEW ALBANY-FLOOD CONTROL DISTRICT

Wages: \$261,805 Proportionate Share: 0.0000513

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$210,585	\$174,268

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,279	\$12
Net Difference Between Projected and Actual	5,161	0
Change of Assumptions	415	27,981
Changes in Proportion and Differences Between	12,005	4,570
Total	\$19,860	\$32,563

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,324
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,085
Total	\$31,409

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,322

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,217
2020	(3,616)
2021	(9,218)
2022	(3,086)
2023	0
Thereafter	0
Total	(\$12,703)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$274,327	\$174,268	\$90,831

PERF Net Pension Liability - Unaudited

CITY OF NEW ALBANY-FLOOD CONTROL DISTRICT - 1033001

Net Pension Liability as of 2017	\$210,585
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,569)
- Net Difference Between Projected and Actual Investment	(17,592)
- Change of Assumptions	(30,947)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,704
Pension Expense/Income	31,409
Contributions	(29,322)
Total Activity in FY 2018	(36,317)
Net Pension Liability as of 2018	\$174,268

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1035000
 Submission Unit Name: TOWN OF ROACHDALE

Wages: \$193,104 Proportionate Share: 0.0000378

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$129,831	\$128,408

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,679	\$9
Net Difference Between Projected and Actual	3,803	0
Change of Assumptions	306	20,618
Changes in Proportion and Differences Between	24,892	12,980
Total	\$30,680	\$33,607

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,134
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,932)
Total	\$8,202

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,628

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,144)
2020	2,136
2021	(1,644)
2022	(2,275)
2023	0
Thereafter	0
Total	(\$2,927)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$202,135	\$128,408	\$66,928

PERF Net Pension Liability - Unaudited

TOWN OF ROACHDALE - 1035000

Net Pension Liability as of 2017	\$129,831
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(695)
- Net Difference Between Projected and Actual Investment	(10,225)
- Change of Assumptions	(22,397)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,320
Pension Expense/Income	8,202
Contributions	(21,628)
Total Activity in FY 2018	(1,423)
Net Pension Liability as of 2018	\$128,408

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1038000
 Submission Unit Name: RIVER FOREST COMMUNITY SCHOOL CORPORATION

Wages: \$1,956,922 Proportionate Share: 0.0003835

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,839,941	\$1,302,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,038	\$89
Net Difference Between Projected and Actual	38,583	0
Change of Assumptions	3,104	209,177
Changes in Proportion and Differences Between	3,405	99,276
Total	\$62,130	\$308,542

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$204,266
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68,706)
Total	\$135,560

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$219,175

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$17,322)
2020	(83,174)
2021	(122,845)
2022	(23,071)
2023	0
Thereafter	0
Total	(\$246,412)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,050,764	\$1,302,767	\$679,018

PERF Net Pension Liability - Unaudited

RIVER FOREST COMMUNITY SCHOOL CORPORATION - 1038000

Net Pension Liability as of 2017	\$1,839,941
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,565)
- Net Difference Between Projected and Actual Investment	(160,215)
- Change of Assumptions	(235,615)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,164)
Pension Expense/Income	135,560
Contributions	(219,175)
Total Activity in FY 2018	(537,174)
Net Pension Liability as of 2018	\$1,302,767

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1039000
 Submission Unit Name: INDIANA 15 REGIONAL PLANNING COMMISSION

Wages: \$228,479 Proportionate Share: 0.0000448

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$187,385	\$152,188

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,990	\$10
Net Difference Between Projected and Actual	4,507	0
Change of Assumptions	363	24,436
Changes in Proportion and Differences Between	8,646	6,415
Total	\$15,506	\$30,861

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,862
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,100)
Total	\$21,762

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,590

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$244
2020	(4,142)
2021	(8,762)
2022	(2,695)
2023	0
Thereafter	0
Total	(\$15,355)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$239,568	\$152,188	\$79,322

PERF Net Pension Liability - Unaudited

INDIANA 15 REGIONAL PLANNING COMMISSION - 1039000

Net Pension Liability as of 2017	\$187,385
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,434)
- Net Difference Between Projected and Actual Investment	(15,739)
- Change of Assumptions	(27,082)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,886
Pension Expense/Income	21,762
Contributions	(25,590)
Total Activity in FY 2018	(35,197)
Net Pension Liability as of 2018	\$152,188

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1041000
 Submission Unit Name: CITY OF LAWRENCE

Wages: \$5,649,700 Proportionate Share: 0.0011072

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,885,390	\$3,761,209

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,189	\$257
Net Difference Between Projected and Actual	111,392	0
Change of Assumptions	8,961	603,914
Changes in Proportion and Differences Between	48,661	50,028
Total	\$218,203	\$654,199

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$589,734
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,216)
Total	\$577,518

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$625,901

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$49,601
2020	(149,289)
2021	(269,694)
2022	(66,614)
2023	0
Thereafter	0
Total	(\$435,996)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,920,747	\$3,761,209	\$1,960,389

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCE - 1041000

Net Pension Liability as of 2017	\$4,885,390
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(40,056)
- Net Difference Between Projected and Actual Investment	(416,454)
- Change of Assumptions	(673,392)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,104
Pension Expense/Income	577,518
Contributions	(625,901)
Total Activity in FY 2018	(1,124,181)
Net Pension Liability as of 2018	\$3,761,209

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1041001
 Submission Unit Name: CITY OF LAWRENCE-FORT HARRISON REUSE AUTHORITY

Wages: \$182,399 Proportionate Share: 0.0000357

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$161,508	\$121,275

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,586	\$8
Net Difference Between Projected and Actual	3,592	0
Change of Assumptions	289	19,472
Changes in Proportion and Differences Between	194	3,207
Total	\$5,661	\$22,687

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,015
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,470)
Total	\$17,545

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,429

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$215
2020	(5,647)
2021	(9,447)
2022	(2,147)
2023	0
Thereafter	0
Total	(\$17,026)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$190,906	\$121,275	\$63,210

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCE-FORT HARRISON REUSE AUTHORITY - 1041001

Net Pension Liability as of 2017	\$161,508
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,364)
- Net Difference Between Projected and Actual Investment	(13,859)
- Change of Assumptions	(21,776)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(350)
Pension Expense/Income	17,545
Contributions	(20,429)
Total Activity in FY 2018	(40,233)
Net Pension Liability as of 2018	\$121,275

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1042000
 Submission Unit Name: TOWN OF LIBERTY

Wages: \$477,704 Proportionate Share: 0.0000936

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$367,631	\$317,963

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,158	\$22
Net Difference Between Projected and Actual	9,417	0
Change of Assumptions	758	51,053
Changes in Proportion and Differences Between	32,336	12,298
Total	\$46,669	\$63,373

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,855
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,651)
Total	\$46,204

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,541

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,616
2020	(3,246)
2021	(13,443)
2022	(5,631)
2023	0
Thereafter	0
Total	(\$16,704)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$500,526	\$317,963	\$165,727

PERF Net Pension Liability - Unaudited

TOWN OF LIBERTY - 1042000

Net Pension Liability as of 2017	\$367,631
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,561)
- Net Difference Between Projected and Actual Investment	(30,304)
- Change of Assumptions	(56,198)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,732
Pension Expense/Income	46,204
Contributions	(53,541)
Total Activity in FY 2018	(49,668)
Net Pension Liability as of 2018	\$317,963

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1043000
 Submission Unit Name: SO DEARBORN REGIONAL SEWER DISTRICT

Wages: \$659,012 Proportionate Share: 0.0001292

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$601,416	\$438,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,740	\$30
Net Difference Between Projected and Actual	12,998	0
Change of Assumptions	1,046	70,471
Changes in Proportion and Differences Between	2,129	25,066
Total	\$21,913	\$95,567

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,817
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,062)
Total	\$66,755

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,808

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,838)
2020	(24,395)
2021	(37,648)
2022	(7,773)
2023	0
Thereafter	0
Total	(\$73,654)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$690,896	\$438,898	\$228,759

PERF Net Pension Liability - Unaudited
SO DEARBORN REGIONAL SEWER DISTRICT - 1043000

Net Pension Liability as of 2017	\$601,416
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,245)
- Net Difference Between Projected and Actual Investment	(51,982)
- Change of Assumptions	(79,081)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,157)
Pension Expense/Income	66,755
Contributions	(73,808)
Total Activity in FY 2018	(162,518)
Net Pension Liability as of 2018	\$438,898

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1044000
 Submission Unit Name: CITY OF MUNCIE

Wages: \$10,016,135 Proportionate Share: 0.0019630

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$9,014,995	\$6,668,400

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,210	\$455
Net Difference Between Projected and Actual	197,492	0
Change of Assumptions	15,888	1,070,704
Changes in Proportion and Differences Between	93,692	175,422
Total	\$394,282	\$1,246,581

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,045,564
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	59,638
Total	\$1,105,202

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,121,426

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$137,696
2020	(324,776)
2021	(547,120)
2022	(118,099)
2023	0
Thereafter	0
Total	(\$852,299)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,497,133	\$6,668,400	\$3,475,653

PERF Net Pension Liability - Unaudited

CITY OF MUNCIE - 1044000

Net Pension Liability as of 2017	\$9,014,995
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(77,454)
- Net Difference Between Projected and Actual Investment	(776,541)
- Change of Assumptions	(1,199,559)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(276,817)
Pension Expense/Income	1,105,202
Contributions	(1,121,426)
Total Activity in FY 2018	(2,346,595)
Net Pension Liability as of 2018	\$6,668,400

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1045000
 Submission Unit Name: TOWN OF WATERLOO

Wages: \$754,847 Proportionate Share: 0.0001479

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$562,601	\$502,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,571	\$34
Net Difference Between Projected and Actual	14,880	0
Change of Assumptions	1,197	80,671
Changes in Proportion and Differences Between	63,946	14,072
Total	\$86,594	\$94,777

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,777
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,348
Total	\$100,125

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,602

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$21,154
2020	(1,730)
2021	(18,709)
2022	(8,898)
2023	0
Thereafter	0
Total	(\$8,183)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$790,895	\$502,423	\$261,869

PERF Net Pension Liability - Unaudited

TOWN OF WATERLOO - 1045000

Net Pension Liability as of 2017	\$562,601
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,710)
- Net Difference Between Projected and Actual Investment	(45,907)
- Change of Assumptions	(88,507)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,423
Pension Expense/Income	100,125
Contributions	(79,602)
Total Activity in FY 2018	(60,178)
Net Pension Liability as of 2018	\$502,423

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1046000
 Submission Unit Name: GREATER JASPER CONSOLIDATED SCHOOLS

Wages: \$3,086,689 Proportionate Share: 0.0006049

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,540,849	\$2,054,873

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,874	\$140
Net Difference Between Projected and Actual	60,857	0
Change of Assumptions	4,896	329,938
Changes in Proportion and Differences Between	105,272	12,178
Total	\$197,899	\$342,256

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$322,191
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	44,637
Total	\$366,828

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$345,692

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$63,928
2020	(51,456)
2021	(120,438)
2022	(36,391)
2023	0
Thereafter	0
Total	(\$144,357)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,234,700	\$2,054,873	\$1,071,025

PERF Net Pension Liability - Unaudited
GREATER JASPER CONSOLIDATED SCHOOLS - 1046000

Net Pension Liability as of 2017	\$2,540,849
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,547)
- Net Difference Between Projected and Actual Investment	(213,672)
- Change of Assumptions	(365,837)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,944
Pension Expense/Income	366,828
Contributions	(345,692)
	(485,976)
Total Activity in FY 2018	
Net Pension Liability as of 2018	\$2,054,873

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1047000
 Submission Unit Name: DELPHI COMMUNITY SCHOOL CORP

Wages: \$1,294,337 Proportionate Share: 0.0002537

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,106,017	\$861,830

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,271	\$59
Net Difference Between Projected and Actual	25,524	0
Change of Assumptions	2,053	138,379
Changes in Proportion and Differences Between	18,027	8,298
Total	\$56,875	\$146,736

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$135,130
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(488)
Total	\$134,642

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,961

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$14,795
2020	(30,683)
2021	(58,709)
2022	(15,264)
2023	0
Thereafter	0
Total	(\$89,861)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,356,660	\$861,830	\$449,197

PERF Net Pension Liability - Unaudited

DELPHI COMMUNITY SCHOOL CORP - 1047000

Net Pension Liability as of 2017	\$1,106,017
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,934)
- Net Difference Between Projected and Actual Investment	(93,976)
- Change of Assumptions	(154,084)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,126
Pension Expense/Income	134,642
Contributions	(144,961)
Total Activity in FY 2018	(244,187)
Net Pension Liability as of 2018	\$861,830

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1048000
 Submission Unit Name: DALEVILLE COMMUNITY SCHOOLS

Wages: \$756,318 Proportionate Share: 0.0001482

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$624,170	\$503,442

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,584	\$34
Net Difference Between Projected and Actual	14,910	0
Change of Assumptions	1,199	80,835
Changes in Proportion and Differences Between	49,581	519
Total	\$72,274	\$81,388

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,937
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,807
Total	\$108,744

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$84,705

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$40,145
2020	(10,502)
2021	(29,842)
2022	(8,915)
2023	0
Thereafter	0
Total	(\$9,114)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$792,499	\$503,442	\$262,400

PERF Net Pension Liability - Unaudited

DALEVILLE COMMUNITY SCHOOLS - 1048000

Net Pension Liability as of 2017	\$624,170
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,820)
- Net Difference Between Projected and Actual Investment	(52,529)
- Change of Assumptions	(89,658)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,240
Pension Expense/Income	108,744
Contributions	(84,705)
Total Activity in FY 2018	(120,728)
Net Pension Liability as of 2018	\$503,442

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1049000
 Submission Unit Name: SALEM COMMUNITY SCHOOLS-WASHINGTON COUNTY

Wages: \$2,663,886 Proportionate Share: 0.0005221

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,131,279	\$1,773,597

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,195	\$121
Net Difference Between Projected and Actual	52,527	0
Change of Assumptions	4,226	284,776
Changes in Proportion and Differences Between	128,582	22,186
Total	\$208,530	\$307,083

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$278,089
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,967
Total	\$304,056

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$292,664

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$58,556
2020	(32,934)
2021	(92,764)
2022	(31,411)
2023	0
Thereafter	0
Total	(\$98,553)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,791,927	\$1,773,597	\$924,421

PERF Net Pension Liability - Unaudited

SALEM COMMUNITY SCHOOLS-WASHINGTON COUNTY - 1049000

Net Pension Liability as of 2017	\$2,131,279
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,747)
- Net Difference Between Projected and Actual Investment	(177,749)
- Change of Assumptions	(314,769)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	139,191
Pension Expense/Income	304,056
Contributions	(292,664)
Total Activity in FY 2018	(357,682)
Net Pension Liability as of 2018	\$1,773,597

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1050000
 Submission Unit Name: TOWN OF CLOVERDALE

Wages: \$353,259 Proportionate Share: 0.0000692

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$329,262	\$235,076

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,074	\$16
Net Difference Between Projected and Actual	6,962	0
Change of Assumptions	560	37,745
Changes in Proportion and Differences Between	1,904	14,023
Total	\$12,500	\$51,784

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,858
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,956)
Total	\$33,902

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,491

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$644
2020	(14,143)
2021	(21,622)
2022	(4,163)
2023	0
Thereafter	0
Total	(\$39,284)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$370,047	\$235,076	\$122,524

PERF Net Pension Liability - Unaudited

TOWN OF CLOVERDALE - 1050000

Net Pension Liability as of 2017	\$329,262
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,939)
- Net Difference Between Projected and Actual Investment	(28,613)
- Change of Assumptions	(42,472)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,573)
Pension Expense/Income	33,902
Contributions	(39,491)
Total Activity in FY 2018	(94,186)
Net Pension Liability as of 2018	\$235,076

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1051000
 Submission Unit Name: GEORGETOWN TOWNSHIP, FLOYD COUNTY

Wages: \$5,083 Proportionate Share: 0.0000010

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,677	\$3,397

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44	\$0
Net Difference Between Projected and Actual	101	0
Change of Assumptions	8	545
Changes in Proportion and Differences Between	1,141	3
Total	\$1,294	\$548

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$533
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	407
Total	\$940

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$450
2020	248
2021	107
2022	(59)
2023	0
Thereafter	0
Total	\$746

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,347	\$3,397	\$1,771

PERF Net Pension Liability - Unaudited
GEORGETOWN TOWNSHIP, FLOYD COUNTY - 1051000

Net Pension Liability as of 2017	\$2,677
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5)
- Net Difference Between Projected and Actual Investment	(188)
- Change of Assumptions	(580)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,122
Pension Expense/Income	940
Contributions	(569)
Total Activity in FY 2018	720
Net Pension Liability as of 2018	\$3,397

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1052000
 Submission Unit Name: WARRICK COUNTY AUDITOR

Wages: \$8,871,461 Proportionate Share: 0.0017386

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$7,467,285	\$5,906,103

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,240	\$403
Net Difference Between Projected and Actual	174,916	0
Change of Assumptions	14,071	948,307
Changes in Proportion and Differences Between	191,500	31,692
Total	\$457,727	\$980,402

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$926,041
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,628
Total	\$942,669

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$982,714

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$149,722
2020	(185,700)
2021	(382,098)
2022	(104,599)
2023	0
Thereafter	0
Total	(\$522,675)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,297,155	\$5,906,103	\$3,078,335

PERF Net Pension Liability - Unaudited

WARRICK COUNTY AUDITOR - 1052000

Net Pension Liability as of 2017	\$7,467,285
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(59,180)
- Net Difference Between Projected and Actual Investment	(631,893)
- Change of Assumptions	(1,054,129)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	224,065
Pension Expense/Income	942,669
Contributions	(982,714)
Total Activity in FY 2018	(1,561,182)
Net Pension Liability as of 2018	\$5,906,103

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1054000
 Submission Unit Name: KNOX COUNTY

Wages: \$6,718,301 Proportionate Share: 0.0013166

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,647,422	\$4,472,550

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,492	\$305
Net Difference Between Projected and Actual	132,459	0
Change of Assumptions	10,656	718,130
Changes in Proportion and Differences Between	271,256	5,090
Total	\$472,863	\$723,525

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$701,268
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	220,233
Total	\$921,501

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$752,451

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$239,707
2020	(125,255)
2021	(285,902)
2022	(79,212)
2023	0
Thereafter	0
Total	(\$250,662)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,040,512	\$4,472,550	\$2,331,149

PERF Net Pension Liability - Unaudited

KNOX COUNTY - 1054000

Net Pension Liability as of 2017	\$5,647,422
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(44,681)
- Net Difference Between Projected and Actual Investment	(477,722)
- Change of Assumptions	(798,148)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,371)
Pension Expense/Income	921,501
Contributions	(752,451)
Total Activity in FY 2018	(1,174,872)
Net Pension Liability as of 2018	\$4,472,550

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1055000
 Submission Unit Name: CITY OF NEW HAVEN

Wages: \$3,438,593 Proportionate Share: 0.0006739

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,025,373	\$2,289,269

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,939	\$156
Net Difference Between Projected and Actual	67,799	0
Change of Assumptions	5,454	367,574
Changes in Proportion and Differences Between	6,618	20,914
Total	\$109,810	\$388,644

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$358,943
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,353)
Total	\$355,590

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$378,423

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$37,150
2020	(100,164)
2021	(175,277)
2022	(40,543)
2023	0
Thereafter	0
Total	(\$278,834)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,603,677	\$2,289,269	\$1,193,195

PERF Net Pension Liability - Unaudited

CITY OF NEW HAVEN - 1055000

Net Pension Liability as of 2017	\$3,025,373
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,324)
- Net Difference Between Projected and Actual Investment	(259,080)
- Change of Assumptions	(410,695)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,172)
Pension Expense/Income	355,590
Contributions	(378,423)
Total Activity in FY 2018	(736,104)
Net Pension Liability as of 2018	\$2,289,269

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1056000
 Submission Unit Name: TOWN OF NEW WHITELAND

Wages: \$903,392 Proportionate Share: 0.0001770

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$779,878	\$601,277

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,864	\$41
Net Difference Between Projected and Actual	17,807	0
Change of Assumptions	1,433	96,543
Changes in Proportion and Differences Between	6,541	25,306
Total	\$33,645	\$121,890

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$94,277
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,180)
Total	\$67,097

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,180

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,024)
2020	(24,951)
2021	(42,622)
2022	(10,648)
2023	0
Thereafter	0
Total	(\$88,245)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$946,507	\$601,277	\$313,393

PERF Net Pension Liability - Unaudited

TOWN OF NEW WHITELAND - 1056000

Net Pension Liability as of 2017	\$779,878
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,383)
- Net Difference Between Projected and Actual Investment	(66,456)
- Change of Assumptions	(107,632)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,953
Pension Expense/Income	67,097
Contributions	(101,180)
Total Activity in FY 2018	(178,601)
Net Pension Liability as of 2018	\$601,277

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1057000
 Submission Unit Name: CENTER TOWNSHIP, HOWARD COUNTY

Wages: \$512,806 Proportionate Share: 0.0001005

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$465,785	\$341,403

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,465	\$23
Net Difference Between Projected and Actual	10,111	0
Change of Assumptions	813	54,817
Changes in Proportion and Differences Between	11,071	11,555
Total	\$26,460	\$66,395

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,530
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,156
Total	\$68,686

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,435

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$12,027
2020	(17,046)
2021	(28,870)
2022	(6,046)
2023	0
Thereafter	0
Total	(39,935)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$537,423	\$341,403	\$177,944

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, HOWARD COUNTY - 1057000

Net Pension Liability as of 2017	\$465,785
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,043)
- Net Difference Between Projected and Actual Investment	(40,215)
- Change of Assumptions	(61,483)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,892)
Pension Expense/Income	68,686
Contributions	(57,435)
Total Activity in FY 2018	(124,382)
Net Pension Liability as of 2018	\$341,403

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1058000
 Submission Unit Name: BENTON COMMUNITY SCHOOL CORP

Wages: \$3,057,375 Proportionate Share: 0.0005992

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,622,495	\$2,035,510

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,620	\$139
Net Difference Between Projected and Actual	60,284	0
Change of Assumptions	4,850	326,829
Changes in Proportion and Differences Between	46,148	18,368
Total	\$137,902	\$345,336

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$319,155
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	52,075
Total	\$371,230

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$342,222

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$43,778
2020	(74,380)
2021	(140,782)
2022	(36,050)
2023	0
Thereafter	0
Total	(\$207,434)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,204,219	\$2,035,510	\$1,060,933

PERF Net Pension Liability - Unaudited

BENTON COMMUNITY SCHOOL CORP - 1058000

Net Pension Liability as of 2017	\$2,622,495
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,288)
- Net Difference Between Projected and Actual Investment	(223,066)
- Change of Assumptions	(364,085)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,554)
Pension Expense/Income	371,230
Contributions	(342,222)
Total Activity in FY 2018	(586,985)
Net Pension Liability as of 2018	\$2,035,510

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1059000
 Submission Unit Name: NEW ALBANY TWP TRUSTEES OFFICE

Wages: \$108,493 Proportionate Share: 0.0000213

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$92,354	\$72,357

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$946	\$5
Net Difference Between Projected and Actual	2,143	0
Change of Assumptions	172	11,618
Changes in Proportion and Differences Between	1,725	1,219
Total	\$4,986	\$12,842

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,345
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,965)
Total	\$8,380

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,151

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$752
2020	(2,493)
2021	(4,832)
2022	(1,283)
2023	0
Thereafter	0
Total	(\$7,856)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$113,902	\$72,357	\$37,713

PERF Net Pension Liability - Unaudited

NEW ALBANY TWP TRUSTEES OFFICE - 1059000

Net Pension Liability as of 2017	\$92,354
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(741)
- Net Difference Between Projected and Actual Investment	(7,836)
- Change of Assumptions	(12,929)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,280
Pension Expense/Income	8,380
Contributions	(12,151)
Total Activity in FY 2018	(19,997)
Net Pension Liability as of 2018	\$72,357

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1060000
 Submission Unit Name: SPENCER COUNTY

Wages: \$3,551,514 Proportionate Share: 0.0006960

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,083,373	\$2,364,343

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,921	\$161
Net Difference Between Projected and Actual	70,023	0
Change of Assumptions	5,633	379,628
Changes in Proportion and Differences Between	14,950	38,642
Total	\$121,527	\$418,431

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$370,715
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(42,685)
Total	\$328,030

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$397,768

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$12,180
2020	(96,191)
2021	(171,020)
2022	(41,873)
2023	0
Thereafter	0
Total	(\$296,904)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,721,857	\$2,364,343	\$1,232,325

PERF Net Pension Liability - Unaudited

SPENCER COUNTY - 1060000

Net Pension Liability as of 2017	\$3,083,373
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,404)
- Net Difference Between Projected and Actual Investment	(263,122)
- Change of Assumptions	(423,501)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,735
Pension Expense/Income	328,030
Contributions	(397,768)
Total Activity in FY 2018	(719,030)
Net Pension Liability as of 2018	\$2,364,343

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1060001
 Submission Unit Name: SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$161,641 Proportionate Share: 0.0000317

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$124,923	\$107,686

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,408	\$7
Net Difference Between Projected and Actual	3,189	0
Change of Assumptions	257	17,291
Changes in Proportion and Differences Between	10,622	1,120
Total	\$15,476	\$18,418

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,885
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,705
Total	\$19,590

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,104

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,556
2020	(948)
2021	(4,642)
2022	(1,908)
2023	0
Thereafter	0
Total	(\$2,942)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$169,516	\$107,686	\$56,127

PERF Net Pension Liability - Unaudited

SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1060001

Net Pension Liability as of 2017	\$124,923
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(874)
- Net Difference Between Projected and Actual Investment	(10,309)
- Change of Assumptions	(19,040)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,500
Pension Expense/Income	19,590
Contributions	(18,104)
Total Activity in FY 2018	(17,237)
Net Pension Liability as of 2018	\$107,686

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1061000
 Submission Unit Name: EASTBROOK COMMUNITY SCHOOL CORP

Wages: \$1,807,686 Proportionate Share: 0.0003543

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,561,094	\$1,203,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,740	\$82
Net Difference Between Projected and Actual	35,645	0
Change of Assumptions	2,868	193,250
Changes in Proportion and Differences Between	12,553	20,855
Total	\$66,806	\$214,187

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$188,713
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,703)
Total	\$150,010

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$200,398

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,351
2020	(47,591)
2021	(85,826)
2022	(21,315)
2023	0
Thereafter	0
Total	(\$147,381)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,894,618	\$1,203,573	\$627,317

PERF Net Pension Liability - Unaudited
EASTBROOK COMMUNITY SCHOOL CORP - 1061000

Net Pension Liability as of 2017	\$1,561,094
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,777)
- Net Difference Between Projected and Actual Investment	(133,025)
- Change of Assumptions	(215,447)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,116
Pension Expense/Income	150,010
Contributions	(200,398)
Total Activity in FY 2018	(357,521)
Net Pension Liability as of 2018	\$1,203,573

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1062000
 Submission Unit Name: LOOGOOTEE COMMUNITY SCHOOL CORPORATION

Wages: \$394,041 Proportionate Share: 0.0000772

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$345,770	\$262,252

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,430	\$18
Net Difference Between Projected and Actual	7,767	0
Change of Assumptions	625	42,108
Changes in Proportion and Differences Between	116	5,246
Total	\$11,938	\$47,372

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,119
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,453)
Total	\$29,666

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,131

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$442
2020	(11,504)
2021	(19,729)
2022	(4,643)
2023	0
Thereafter	0
Total	(\$35,434)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$412,827	\$262,252	\$136,689

PERF Net Pension Liability - Unaudited

LOGOOTEER COMMUNITY SCHOOL CORPORATION - 1062000

Net Pension Liability as of 2017	\$345,770
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,887)
- Net Difference Between Projected and Actual Investment	(29,592)
- Change of Assumptions	(47,035)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,461
Pension Expense/Income	29,666
Contributions	(44,131)
Total Activity in FY 2018	(83,518)
Net Pension Liability as of 2018	\$262,252

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1063000
 Submission Unit Name: CITY OF GREENSBURG

Wages: \$2,181,385 Proportionate Share: 0.0004275

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,886,787	\$1,452,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,992	\$99
Net Difference Between Projected and Actual	43,010	0
Change of Assumptions	3,460	233,177
Changes in Proportion and Differences Between	13,717	87,118
Total	\$79,179	\$320,394

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$227,702
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(86,208)
Total	\$141,494

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$244,316

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$48,770)
2020	(63,120)
2021	(103,605)
2022	(25,720)
2023	0
Thereafter	0
Total	(\$241,215)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,286,054	\$1,452,237	\$756,924

PERF Net Pension Liability - Unaudited

CITY OF GREENSBURG - 1063000

Net Pension Liability as of 2017	\$1,886,787
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,475)
- Net Difference Between Projected and Actual Investment	(160,850)
- Change of Assumptions	(260,011)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	104,608
Pension Expense/Income	141,494
Contributions	(244,316)
Total Activity in FY 2018	(434,550)
Net Pension Liability as of 2018	\$1,452,237

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1066000
 Submission Unit Name: TOWN OF LYNN

Wages: \$229,961 Proportionate Share: 0.0000451

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$188,277	\$153,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,004	\$10
Net Difference Between Projected and Actual	4,537	0
Change of Assumptions	365	24,599
Changes in Proportion and Differences Between	10,352	6,817
Total	\$17,258	\$31,426

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(863)
Total	\$23,159

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,901

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,729
2020	(5,049)
2021	(10,135)
2022	(2,713)
2023	0
Thereafter	0
Total	(\$14,168)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$241,172	\$153,207	\$79,853

PERF Net Pension Liability - Unaudited

TOWN OF LYNN - 1066000

Net Pension Liability as of 2017	\$188,277
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,436)
- Net Difference Between Projected and Actual Investment	(15,805)
- Change of Assumptions	(27,257)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,170
Pension Expense/Income	23,159
Contributions	(19,901)
Total Activity in FY 2018	(35,070)
Net Pension Liability as of 2018	\$153,207

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1067000
 Submission Unit Name: LAFAYETTE TOWNSHIP, FLOYD COUNTY

Wages: \$14,667 Proportionate Share: 0.0000029

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$12,938	\$9,851

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$129	\$1
Net Difference Between Projected and Actual	292	0
Change of Assumptions	23	1,582
Changes in Proportion and Differences Between	234	21
Total	\$678	\$1,604

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,545
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	931
Total	\$2,476

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,652

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$389
2020	(408)
2021	(732)
2022	(175)
2023	0
Thereafter	0
Total	(\$926)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,508	\$9,851	\$5,135

PERF Net Pension Liability - Unaudited
LAFAYETTE TOWNSHIP, FLOYD COUNTY - 1067000

Net Pension Liability as of 2017	\$12,938
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(108)
- Net Difference Between Projected and Actual Investment	(1,106)
- Change of Assumptions	(1,767)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(930)
Pension Expense/Income	2,476
Contributions	(1,652)
	(3,087)
Total Activity in FY 2018	(3,087)
Net Pension Liability as of 2018	\$9,851

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1069000
 Submission Unit Name: CENTRAL NOBLE COMMUNITY SCHOOL CORPORATION

Wages: \$1,476,248 Proportionate Share: 0.0002893

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,280,909	\$982,765

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,853	\$67
Net Difference Between Projected and Actual	29,106	0
Change of Assumptions	2,341	157,797
Changes in Proportion and Differences Between	6,676	25,323
Total	\$50,976	\$183,187

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$154,092
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(50,625)
Total	\$103,467

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$165,332

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,443)
2020	(40,422)
2021	(70,940)
2022	(17,406)
2023	0
Thereafter	0
Total	(\$132,211)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,547,030	\$982,765	\$512,229

PERF Net Pension Liability - Unaudited

CENTRAL NOBLE COMMUNITY SCHOOL CORPORATION - 1069000

Net Pension Liability as of 2017	\$1,280,909
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,546)
- Net Difference Between Projected and Actual Investment	(109,291)
- Change of Assumptions	(176,022)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,580
Pension Expense/Income	103,467
Contributions	(165,332)
Total Activity in FY 2018	(298,144)
Net Pension Liability as of 2018	\$982,765

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1071000
 Submission Unit Name: CITY OF JASPER

Wages: \$7,829,834 Proportionate Share: 0.0015345

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,988,116	\$5,212,766

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,173	\$356
Net Difference Between Projected and Actual	154,382	0
Change of Assumptions	12,420	836,982
Changes in Proportion and Differences Between	0	113,567
Total	\$234,975	\$950,905

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$817,330
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(56,683)
Total	\$760,647

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$870,022

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$43,176
2020	(249,512)
2021	(417,274)
2022	(92,320)
2023	0
Thereafter	0
Total	(715,930)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,205,731	\$5,212,766	\$2,716,959

PERF Net Pension Liability - Unaudited

CITY OF JASPER - 1071000

Net Pension Liability as of 2017	\$6,988,116
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(59,472)
- Net Difference Between Projected and Actual Investment	(600,655)
- Change of Assumptions	(936,762)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(69,086)
Pension Expense/Income	760,647
Contributions	(870,022)
Total Activity in FY 2018	(1,775,350)
Net Pension Liability as of 2018	\$5,212,766

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1072000
 Submission Unit Name: CENTRE TOWNSHIP-ST JOSEPH COUNTY

Wages: \$765,491 Proportionate Share: 0.0001500

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$682,616	\$509,557

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,664	\$35
Net Difference Between Projected and Actual	15,091	0
Change of Assumptions	1,214	81,816
Changes in Proportion and Differences Between	5,606	10,104
Total	\$28,575	\$91,955

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,895
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,569
Total	\$81,464

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$84,234

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,455
2020	(23,927)
2021	(40,884)
2022	(9,024)
2023	0
Thereafter	0
Total	(\$63,380)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$802,124	\$509,557	\$265,587

PERF Net Pension Liability - Unaudited
CENTRE TOWNSHIP-ST JOSEPH COUNTY - 1072000

Net Pension Liability as of 2017	\$682,616
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,805)
- Net Difference Between Projected and Actual Investment	(58,663)
- Change of Assumptions	(91,562)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,259)
Pension Expense/Income	81,464
Contributions	(84,234)
Total Activity in FY 2018	(173,059)
Net Pension Liability as of 2018	\$509,557

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1073000
 Submission Unit Name: CARROLL COUNTY

Wages: \$3,809,659 Proportionate Share: 0.0007466

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,682,558	\$2,536,234

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,169	\$173
Net Difference Between Projected and Actual	75,113	0
Change of Assumptions	6,043	407,228
Changes in Proportion and Differences Between	151,853	241,206
Total	\$266,178	\$648,607

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$397,666
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,212
Total	\$433,878

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$421,971

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$92,877
2020	(169,706)
2021	(260,682)
2022	(44,918)
2023	0
Thereafter	0
Total	(\$382,429)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,992,440	\$2,536,234	\$1,321,917

PERF Net Pension Liability - Unaudited

CARROLL COUNTY - 1073000

Net Pension Liability as of 2017	\$3,682,558
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(34,082)
- Net Difference Between Projected and Actual Investment	(322,772)
- Change of Assumptions	(460,311)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(341,066)
Pension Expense/Income	433,878
Contributions	(421,971)
Total Activity in FY 2018	(1,146,324)
Net Pension Liability as of 2018	\$2,536,234

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1074000
 Submission Unit Name: VERMILLION COUNTY

Wages: \$2,932,352 Proportionate Share: 0.0005747

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,613,126	\$1,952,282

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,532	\$133
Net Difference Between Projected and Actual	57,819	0
Change of Assumptions	4,651	313,466
Changes in Proportion and Differences Between	35,909	41,413
Total	\$123,911	\$355,012

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$306,106
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,611
Total	\$341,717

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$321,922

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$50,382
2020	(90,527)
2021	(156,380)
2022	(34,576)
2023	0
Thereafter	0
Total	(\$231,101)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,073,206	\$1,952,282	\$1,017,554

PERF Net Pension Liability - Unaudited

VERMILLION COUNTY - 1074000

Net Pension Liability as of 2017	\$2,613,126
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,199)
- Net Difference Between Projected and Actual Investment	(224,519)
- Change of Assumptions	(350,771)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83,150)
Pension Expense/Income	341,717
Contributions	(321,922)
Total Activity in FY 2018	(660,844)
Net Pension Liability as of 2018	\$1,952,282

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1075000
 Submission Unit Name: PORTER COUNTY

Wages: \$24,206,016 Proportionate Share: 0.0047439

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$20,625,715	\$16,115,243

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$210,756	\$1,100
Net Difference Between Projected and Actual	477,270	0
Change of Assumptions	38,395	2,587,526
Changes in Proportion and Differences Between	370,453	139,464
Total	\$1,096,874	\$2,728,090

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,526,771
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	106,547
Total	\$2,633,318

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,688,916

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$309,874
2020	(564,001)
2021	(1,091,683)
2022	(285,406)
2023	0
Thereafter	0
Total	(\$1,631,216)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$25,367,983	\$16,115,243	\$8,399,466

PERF Net Pension Liability - Unaudited

PORTER COUNTY - 1075000

Net Pension Liability as of 2017	\$20,625,715
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(166,042)
- Net Difference Between Projected and Actual Investment	(1,751,254)
- Change of Assumptions	(2,880,294)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	342,716
Pension Expense/Income	2,633,318
Contributions	(2,688,916)
Total Activity in FY 2018	(4,510,472)
Net Pension Liability as of 2018	\$16,115,243

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1076000
 Submission Unit Name: EASTERN PULASKI COMMUNITY SCHOOL CORPORATION

Wages: \$1,360,921 Proportionate Share: 0.0002667

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,213,986	\$905,992

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,849	\$62
Net Difference Between Projected and Actual	26,832	0
Change of Assumptions	2,159	145,470
Changes in Proportion and Differences Between	2,280	18,066
Total	\$43,120	\$163,598

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,054
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,202
Total	\$157,256

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,418

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$11,035
2020	(43,107)
2021	(72,361)
2022	(16,045)
2023	0
Thereafter	0
Total	(120,478)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,426,177	\$905,992	\$472,214

PERF Net Pension Liability - Unaudited

EASTERN PULASKI COMMUNITY SCHOOL CORPORATION - 1076000

Net Pension Liability as of 2017	\$1,213,986
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,326)
- Net Difference Between Projected and Actual Investment	(104,334)
- Change of Assumptions	(162,803)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,369)
Pension Expense/Income	157,256
Contributions	(151,418)
Total Activity in FY 2018	(307,994)
Net Pension Liability as of 2018	\$905,992

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1077000
 Submission Unit Name: STARKE COUNTY

Wages: \$4,420,918 Proportionate Share: 0.0008664

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,757,512	\$2,943,200

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,491	\$201
Net Difference Between Projected and Actual	87,166	0
Change of Assumptions	7,012	472,572
Changes in Proportion and Differences Between	134,806	3,450
Total	\$267,475	\$476,223

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$461,476
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	125,643
Total	\$587,119

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$495,144

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$133,068
2020	(93,191)
2021	(196,498)
2022	(52,127)
2023	0
Thereafter	0
Total	(\$208,748)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,633,070	\$2,943,200	\$1,534,033

PERF Net Pension Liability - Unaudited

STARKE COUNTY - 1077000

Net Pension Liability as of 2017	\$3,757,512
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,153)
- Net Difference Between Projected and Actual Investment	(318,817)
- Change of Assumptions	(525,890)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,427)
Pension Expense/Income	587,119
Contributions	(495,144)
Total Activity in FY 2018	(814,312)
Net Pension Liability as of 2018	\$2,943,200

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1077001
 Submission Unit Name: STARKE COUNTY-ENVIRONMENTAL MANAGEMENT DISTRICT

Wages: \$41,530 Proportionate Share: 0.0000081

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$62,462	\$27,516

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$360	\$2
Net Difference Between Projected and Actual	815	0
Change of Assumptions	66	4,418
Changes in Proportion and Differences Between	120	18,285
Total	\$1,361	\$22,705

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,314
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,452)
Total	(\$2,138)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,651

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,476)
2020	(7,004)
2021	(7,378)
2022	(486)
2023	0
Thereafter	0
Total	(\$21,344)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$43,315	\$27,516	\$14,342

PERF Net Pension Liability - Unaudited

STARKE COUNTY-ENVIRONMENTAL MANAGEMENT DISTRICT - 1077001

Net Pension Liability as of 2017	\$62,462
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(780)
- Net Difference Between Projected and Actual Investment	(5,933)
- Change of Assumptions	(5,355)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,089)
Pension Expense/Income	(2,138)
Contributions	(4,651)
Total Activity in FY 2018	(34,946)
Net Pension Liability as of 2018	\$27,516

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1078000
 Submission Unit Name: NORTH WHITE SCHOOL CORPORATION

Wages: \$669,897 Proportionate Share: 0.0001313

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$638,893	\$446,032

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,833	\$30
Net Difference Between Projected and Actual	13,210	0
Change of Assumptions	1,063	71,617
Changes in Proportion and Differences Between	0	53,521
Total	\$20,106	\$125,168

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,935
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,090)
Total	\$39,845

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,434

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$21,305)
2020	(31,839)
2021	(44,019)
2022	(7,899)
2023	0
Thereafter	0
Total	(\$105,062)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$702,126	\$446,032	\$232,477

PERF Net Pension Liability - Unaudited
NORTH WHITE SCHOOL CORPORATION - 1078000

Net Pension Liability as of 2017	\$638,893
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,834)
- Net Difference Between Projected and Actual Investment	(55,820)
- Change of Assumptions	(80,812)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,806)
Pension Expense/Income	39,845
Contributions	(74,434)
	(192,861)
Total Activity in FY 2018	(192,861)
Net Pension Liability as of 2018	\$446,032

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1079000
 Submission Unit Name: TOWN OF BATTLE GROUND

Wages: \$162,428 Proportionate Share: 0.0000318

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$157,492	\$108,026

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,413	\$7
Net Difference Between Projected and Actual	3,199	0
Change of Assumptions	257	17,345
Changes in Proportion and Differences Between	633	16,238
Total	\$5,502	\$33,590

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,938
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,429)
Total	\$9,509

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,192

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,567)
2020	(8,426)
2021	(11,182)
2022	(1,913)
2023	0
Thereafter	0
Total	(\$28,088)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$170,050	\$108,026	\$56,305

PERF Net Pension Liability - Unaudited

TOWN OF BATTLE GROUND - 1079000

Net Pension Liability as of 2017	\$157,492
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,463)
- Net Difference Between Projected and Actual Investment	(13,818)
- Change of Assumptions	(19,617)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,885)
Pension Expense/Income	9,509
Contributions	(18,192)
Total Activity in FY 2018	(49,466)
Net Pension Liability as of 2018	\$108,026

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1080000

Submission Unit Name: NORTH VERMILLION COMMUNITY SCHOOL CORPORATION

Wages: \$666,187 Proportionate Share: 0.0001306

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$605,431	\$443,654

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,802	\$30
Net Difference Between Projected and Actual	13,139	0
Change of Assumptions	1,057	71,235
Changes in Proportion and Differences Between	2,770	21,708
Total	\$22,768	\$92,973

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,562
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(50,963)
Total	\$18,599

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,610

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,701)
2020	(23,099)
2021	(37,547)
2022	(7,858)
2023	0
Thereafter	0
Total	(\$70,205)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$698,383	\$443,654	\$231,238

PERF Net Pension Liability - Unaudited

NORTH VERMILLION COMMUNITY SCHOOL CORPORATION - 1080000

Net Pension Liability as of 2017	\$605,431
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,256)
- Net Difference Between Projected and Actual Investment	(52,276)
- Change of Assumptions	(79,899)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,665
Pension Expense/Income	18,599
Contributions	(74,610)
Total Activity in FY 2018	(161,777)
Net Pension Liability as of 2018	\$443,654

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1081000
 Submission Unit Name: PRAIRIE HEIGHTS COMMUNITY SCH CORP

Wages: \$2,006,473 Proportionate Share: 0.0003932

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,756,510	\$1,335,718

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,469	\$91
Net Difference Between Projected and Actual	39,559	0
Change of Assumptions	3,182	214,468
Changes in Proportion and Differences Between	1,076	43,250
Total	\$61,286	\$257,809

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$209,432
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,273)
Total	\$175,159

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$224,715

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$13,889)
2020	(59,403)
2021	(99,575)
2022	(23,656)
2023	0
Thereafter	0
Total	(\$196,523)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,102,635	\$1,335,718	\$696,193

PERF Net Pension Liability - Unaudited
PRAIRIE HEIGHTS COMMUNITY SCH CORP - 1081000

Net Pension Liability as of 2017	\$1,756,510
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,617)
- Net Difference Between Projected and Actual Investment	(150,225)
- Change of Assumptions	(239,488)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,094
Pension Expense/Income	175,159
Contributions	(224,715)
	(420,792)
Total Activity in FY 2018	(420,792)
Net Pension Liability as of 2018	\$1,335,718

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1082000
 Submission Unit Name: CITY OF MONTICELLO

Wages: \$1,374,891 Proportionate Share: 0.0002695

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,203,278	\$915,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,973	\$62
Net Difference Between Projected and Actual	27,114	0
Change of Assumptions	2,181	146,997
Changes in Proportion and Differences Between	5,850	7,967
Total	\$47,118	\$155,026

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$143,545
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,161
Total	\$158,706

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,988

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$14,879
2020	(38,447)
2021	(68,127)
2022	(16,213)
2023	0
Thereafter	0
Total	(\$107,908)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,441,150	\$915,504	\$477,172

PERF Net Pension Liability - Unaudited

CITY OF MONTICELLO - 1082000

Net Pension Liability as of 2017	\$1,203,278
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,007)
- Net Difference Between Projected and Actual Investment	(102,896)
- Change of Assumptions	(164,136)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,453)
Pension Expense/Income	158,706
Contributions	(153,988)
Total Activity in FY 2018	(287,774)
Net Pension Liability as of 2018	\$915,504

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1083000
 Submission Unit Name: LINTON-STOCKTON SCHOOL CORPORATION

Wages: \$879,771 Proportionate Share: 0.0001724

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$741,955	\$585,651

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,659	\$40
Net Difference Between Projected and Actual	17,345	0
Change of Assumptions	1,395	94,034
Changes in Proportion and Differences Between	37,557	659
Total	\$63,956	\$94,733

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,826
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,096
Total	\$123,922

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,531

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$34,211
2020	(16,681)
2021	(37,935)
2022	(10,372)
2023	0
Thereafter	0
Total	(30,777)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$921,908	\$585,651	\$305,248

PERF Net Pension Liability - Unaudited
LINTON-STOCKTON SCHOOL CORPORATION - 1083000

Net Pension Liability as of 2017	\$741,955
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,896)
- Net Difference Between Projected and Actual Investment	(62,820)
- Change of Assumptions	(104,552)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,427)
Pension Expense/Income	123,922
Contributions	(98,531)
	(156,304)
Total Activity in FY 2018	(156,304)
Net Pension Liability as of 2018	\$585,651

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1084000
 Submission Unit Name: CITY OF WESTFIELD

Wages: \$7,342,570 Proportionate Share: 0.0014390

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,515,192	\$4,888,348

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,930	\$334
Net Difference Between Projected and Actual	144,774	0
Change of Assumptions	11,647	784,892
Changes in Proportion and Differences Between	14,509	119,731
Total	\$234,860	\$904,957

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$766,463
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,250)
Total	\$761,213

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$812,081

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$30,853
2020	(229,888)
2021	(384,488)
2022	(86,574)
2023	0
Thereafter	0
Total	(\$670,097)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,695,046	\$4,888,348	\$2,547,868

PERF Net Pension Liability - Unaudited

CITY OF WESTFIELD - 1084000

Net Pension Liability as of 2017	\$6,515,192
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(55,079)
- Net Difference Between Projected and Actual Investment	(559,166)
- Change of Assumptions	(877,852)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83,879)
Pension Expense/Income	761,213
Contributions	(812,081)
Total Activity in FY 2018	(1,626,844)
Net Pension Liability as of 2018	\$4,888,348

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1085000
 Submission Unit Name: LAWRENCEBURG COMMUNITY SCHOOL CORP

Wages: \$2,523,076 Proportionate Share: 0.0004945

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,226,310	\$1,679,839

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,969	\$115
Net Difference Between Projected and Actual	49,750	0
Change of Assumptions	4,002	269,721
Changes in Proportion and Differences Between	8,866	19,601
Total	\$84,587	\$289,437

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$263,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,930)
Total	\$244,458

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$282,574

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$26,806
2020	(73,165)
2021	(128,740)
2022	(29,751)
2023	0
Thereafter	0
Total	(\$204,850)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,644,336	\$1,679,839	\$875,553

PERF Net Pension Liability - Unaudited
LAWRENCEBURG COMMUNITY SCHOOL CORP - 1085000

Net Pension Liability as of 2017	\$2,226,310
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,698)
- Net Difference Between Projected and Actual Investment	(190,794)
- Change of Assumptions	(301,464)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,601
Pension Expense/Income	244,458
Contributions	(282,574)
Total Activity in FY 2018	(546,471)
Net Pension Liability as of 2018	\$1,679,839

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1086000
 Submission Unit Name: JEFFERSON COUNTY

Wages: \$5,207,482 Proportionate Share: 0.0010206

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,431,205	\$3,467,024

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,342	\$237
Net Difference Between Projected and Actual	102,680	0
Change of Assumptions	8,260	556,679
Changes in Proportion and Differences Between	151,879	6,434
Total	\$308,161	\$563,350

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$543,608
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	132,659
Total	\$676,267

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$582,592

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$150,042
2020	(111,193)
2021	(232,635)
2022	(61,403)
2023	0
Thereafter	0
Total	(255,189)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,457,654	\$3,467,024	\$1,807,056

PERF Net Pension Liability - Unaudited

JEFFERSON COUNTY - 1086000

Net Pension Liability as of 2017	\$4,431,205
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,609)
- Net Difference Between Projected and Actual Investment	(376,094)
- Change of Assumptions	(619,566)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,587)
Pension Expense/Income	676,267
Contributions	(582,592)
Total Activity in FY 2018	(964,181)
Net Pension Liability as of 2018	\$3,467,024

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1087000
 Submission Unit Name: TOWN OF FREMONT

Wages: \$760,125 Proportionate Share: 0.0001490

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$682,616	\$506,160

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,620	\$35
Net Difference Between Projected and Actual	14,990	0
Change of Assumptions	1,206	81,271
Changes in Proportion and Differences Between	3,532	12,072
Total	\$26,348	\$93,378

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,363
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,180
Total	\$83,543

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,135

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,802
2020	(24,678)
2021	(41,189)
2022	(8,965)
2023	0
Thereafter	0
Total	(\$67,030)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$796,777	\$506,160	\$263,817

PERF Net Pension Liability - Unaudited

TOWN OF FREMONT - 1087000

Net Pension Liability as of 2017	\$682,616
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,849)
- Net Difference Between Projected and Actual Investment	(58,764)
- Change of Assumptions	(91,025)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,226)
Pension Expense/Income	83,543
Contributions	(85,135)
Total Activity in FY 2018	(176,456)
Net Pension Liability as of 2018	\$506,160

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1088000
 Submission Unit Name: CITY OF GREENCASTLE

Wages: \$1,977,385 Proportionate Share: 0.0003875

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,653,002	\$1,316,355

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,215	\$90
Net Difference Between Projected and Actual	38,985	0
Change of Assumptions	3,136	211,359
Changes in Proportion and Differences Between	67,439	2,988
Total	\$126,775	\$214,437

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$206,396
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,496
Total	\$241,892

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,467

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$54,188
2020	(36,249)
2021	(82,288)
2022	(23,313)
2023	0
Thereafter	0
Total	(\$87,662)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,072,154	\$1,316,355	\$686,101

PERF Net Pension Liability - Unaudited

CITY OF GREENCASTLE - 1088000

Net Pension Liability as of 2017	\$1,653,002
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,984)
- Net Difference Between Projected and Actual Investment	(139,615)
- Change of Assumptions	(234,763)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,290
Pension Expense/Income	241,892
Contributions	(221,467)
Total Activity in FY 2018	(336,647)
Net Pension Liability as of 2018	\$1,316,355

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1089000
 Submission Unit Name: TOWN OF HANOVER

Wages: \$455,463 Proportionate Share: 0.0000893

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$404,662	\$303,356

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,967	\$21
Net Difference Between Projected and Actual	8,984	0
Change of Assumptions	723	48,708
Changes in Proportion and Differences Between	512	16,896
Total	\$14,186	\$65,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,564
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,627)
Total	\$34,937

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,532

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,338)
2020	(15,885)
2021	(24,843)
2022	(5,373)
2023	0
Thereafter	0
Total	(\$51,439)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$477,531	\$303,356	\$158,113

PERF Net Pension Liability - Unaudited

TOWN OF HANOVER - 1089000

Net Pension Liability as of 2017	\$404,662
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,425)
- Net Difference Between Projected and Actual Investment	(34,738)
- Change of Assumptions	(54,482)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,934
Pension Expense/Income	34,937
Contributions	(46,532)
Total Activity in FY 2018	(101,306)
Net Pension Liability as of 2018	\$303,356

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1090000
 Submission Unit Name: CITY OF PERU

Wages: \$1,435,027 Proportionate Share: 0.0002812

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,212,201	\$955,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,493	\$65
Net Difference Between Projected and Actual	28,291	0
Change of Assumptions	2,276	153,379
Changes in Proportion and Differences Between	29,429	36,356
Total	\$72,489	\$189,800

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$149,777
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,606)
Total	\$138,171

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$149,707

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$75)
2020	(35,430)
2021	(64,889)
2022	(16,917)
2023	0
Thereafter	0
Total	(\$117,311)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,503,716	\$955,249	\$497,888

PERF Net Pension Liability - Unaudited

CITY OF PERU - 1090000

Net Pension Liability as of 2017	\$1,212,201
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,652)
- Net Difference Between Projected and Actual Investment	(102,682)
- Change of Assumptions	(170,566)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,484
Pension Expense/Income	138,171
Contributions	(149,707)
Total Activity in FY 2018	(256,952)
Net Pension Liability as of 2018	\$955,249

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1091000
 Submission Unit Name: SOUTH MADISON COMMUNITY SCHOOL CORP

Wages: \$3,588,356 Proportionate Share: 0.0007032

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,075,788	\$2,388,802

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,241	\$163
Net Difference Between Projected and Actual	70,747	0
Change of Assumptions	5,691	383,555
Changes in Proportion and Differences Between	83,572	2,849
Total	\$191,251	\$386,567

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$374,550
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	84,808
Total	\$459,358

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$401,883

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$93,944
2020	(82,178)
2021	(164,775)
2022	(42,307)
2023	0
Thereafter	0
Total	(195,316)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,760,359	\$2,388,802	\$1,245,074

PERF Net Pension Liability - Unaudited
SOUTH MADISON COMMUNITY SCHOOL CORP - 1091000

Net Pension Liability as of 2017	\$3,075,788
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,948)
- Net Difference Between Projected and Actual Investment	(261,580)
- Change of Assumptions	(427,248)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,685)
Pension Expense/Income	459,358
Contributions	(401,883)
	<hr/>
Total Activity in FY 2018	(686,986)
	<hr/>
Net Pension Liability as of 2018	\$2,388,802

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1092000
 Submission Unit Name: CROWN POINT COMMUNITY SCHOOL CORPORATION

Wages: \$8,555,930 Proportionate Share: 0.0016768

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$7,523,055	\$5,696,165

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$74,495	\$389
Net Difference Between Projected and Actual	168,698	0
Change of Assumptions	13,571	914,598
Changes in Proportion and Differences Between	4,329	67,855
Total	\$261,093	\$982,842

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$893,124
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,151
Total	\$900,275

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$953,249

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$60,631
2020	(249,086)
2021	(432,413)
2022	(100,881)
2023	0
Thereafter	0
Total	(\$721,749)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,966,680	\$5,696,165	\$2,968,913

PERF Net Pension Liability - Unaudited

CROWN POINT COMMUNITY SCHOOL CORPORATION - 1092000

Net Pension Liability as of 2017	\$7,523,055
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(62,926)
- Net Difference Between Projected and Actual Investment	(644,137)
- Change of Assumptions	(1,021,816)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,037)
Pension Expense/Income	900,275
Contributions	(953,249)
Total Activity in FY 2018	(1,826,890)
Net Pension Liability as of 2018	\$5,696,165

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1093000
 Submission Unit Name: CITY OF MISHAWAKA

Wages: \$6,521,331 Proportionate Share: 0.0012780

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,920,468	\$4,341,424

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,777	\$296
Net Difference Between Projected and Actual	128,576	0
Change of Assumptions	10,344	697,076
Changes in Proportion and Differences Between	0	165,589
Total	\$195,697	\$862,961

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$680,709
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(187,494)
Total	\$493,215

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$722,847

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,607
2020	(229,656)
2021	(368,328)
2022	(76,887)
2023	0
Thereafter	0
Total	(\$667,264)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,834,099	\$4,341,424	\$2,262,804

PERF Net Pension Liability - Unaudited

CITY OF MISHAWAKA - 1093000

Net Pension Liability as of 2017	\$5,920,468
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(51,360)
- Net Difference Between Projected and Actual Investment	(511,106)
- Change of Assumptions	(781,790)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,156)
Pension Expense/Income	493,215
Contributions	(722,847)
Total Activity in FY 2018	(1,579,044)
Net Pension Liability as of 2018	\$4,341,424

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1094000
 Submission Unit Name: CHARLES A BEARD MEMORIAL SCHOOL CORPORATION

Wages: \$779,874 Proportionate Share: 0.0001528

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$691,093	\$519,069

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,788	\$35
Net Difference Between Projected and Actual	15,373	0
Change of Assumptions	1,237	83,344
Changes in Proportion and Differences Between	1,544	10,900
Total	\$24,942	\$94,279

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,387
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,837)
Total	\$46,550

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,343

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,180
2020	(23,908)
2021	(40,416)
2022	(9,193)
2023	0
Thereafter	0
Total	(\$69,337)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$817,097	\$519,069	\$270,545

PERF Net Pension Liability - Unaudited

CHARLES A BEARD MEMORIAL SCHOOL CORPORATION - 1094000

Net Pension Liability as of 2017	\$691,093
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,836)
- Net Difference Between Projected and Actual Investment	(59,297)
- Change of Assumptions	(93,203)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,105
Pension Expense/Income	46,550
Contributions	(87,343)
Total Activity in FY 2018	(172,024)
Net Pension Liability as of 2018	\$519,069

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1095000
 Submission Unit Name: DELAWARE COUNTY

Wages: \$16,908,703 Proportionate Share: 0.0033138

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$14,738,263	\$11,257,129

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$147,221	\$768
Net Difference Between Projected and Actual	333,392	0
Change of Assumptions	26,820	1,807,488
Changes in Proportion and Differences Between	62,130	60,820
Total	\$569,563	\$1,869,076

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,765,049
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	45,625
Total	\$1,810,674

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,886,877

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$189,137
2020	(461,669)
2021	(827,613)
2022	(199,368)
2023	0
Thereafter	0
Total	(\$1,299,513)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,720,530	\$11,257,129	\$5,867,356

PERF Net Pension Liability - Unaudited

DELAWARE COUNTY - 1095000

Net Pension Liability as of 2017	\$14,738,263
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(122,005)
- Net Difference Between Projected and Actual Investment	(1,259,017)
- Change of Assumptions	(2,017,303)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,606)
Pension Expense/Income	1,810,674
Contributions	(1,886,877)
Total Activity in FY 2018	(3,481,134)
Net Pension Liability as of 2018	\$11,257,129

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1097000

Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP

Wages: \$11,855,361 Proportionate Share: 0.0023234

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$10,090,673	\$7,892,695

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,221	\$539
Net Difference Between Projected and Actual	233,751	0
Change of Assumptions	18,805	1,267,282
Changes in Proportion and Differences Between	218,700	13,081
Total	\$574,477	\$1,280,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,237,526
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	139,146
Total	\$1,376,672

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,322,637

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$229,504
2020	(265,080)
2021	(531,067)
2022	(139,782)
2023	0
Thereafter	0
Total	(\$706,425)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,424,370	\$7,892,695	\$4,113,771

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP - 1097000

Net Pension Liability as of 2017	\$10,090,673
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(81,120)
- Net Difference Between Projected and Actual Investment	(856,505)
- Change of Assumptions	(1,410,491)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	96,103
Pension Expense/Income	1,376,672
Contributions	(1,322,637)
Total Activity in FY 2018	(2,197,978)
Net Pension Liability as of 2018	\$7,892,695

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1098000
 Submission Unit Name: MADISON GRANT SCHOOL CORP

Wages: \$1,072,366 Proportionate Share: 0.0002102

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,032,847	\$714,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,338	\$49
Net Difference Between Projected and Actual	21,148	0
Change of Assumptions	1,701	114,652
Changes in Proportion and Differences Between	7,106	62,037
Total	\$39,293	\$176,738

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$111,960
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,587)
Total	\$98,373

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,100

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,838)
2020	(49,675)
2021	(72,285)
2022	(12,647)
2023	0
Thereafter	0
Total	(\$137,445)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,124,043	\$714,059	\$372,176

PERF Net Pension Liability - Unaudited

MADISON GRANT SCHOOL CORP - 1098000

Net Pension Liability as of 2017	\$1,032,847
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,524)
- Net Difference Between Projected and Actual Investment	(90,447)
- Change of Assumptions	(129,534)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,556)
Pension Expense/Income	98,373
Contributions	(120,100)
Total Activity in FY 2018	(318,788)
Net Pension Liability as of 2018	\$714,059

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1100000
 Submission Unit Name: TOWN OF CUMBERLAND

Wages: \$1,320,165 Proportionate Share: 0.0002587

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,266,632	\$878,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,493	\$60
Net Difference Between Projected and Actual	26,027	0
Change of Assumptions	2,094	141,106
Changes in Proportion and Differences Between	29,858	146,559
Total	\$69,472	\$287,725

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,793
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,534)
Total	\$114,259

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,894

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$8,271)
2020	(83,203)
2021	(111,214)
2022	(15,565)
2023	0
Thereafter	0
Total	(\$218,253)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,383,397	\$878,816	\$458,050

PERF Net Pension Liability - Unaudited

TOWN OF CUMBERLAND - 1100000

Net Pension Liability as of 2017	\$1,266,632
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,639)
- Net Difference Between Projected and Actual Investment	(110,827)
- Change of Assumptions	(159,349)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(170,366)
Pension Expense/Income	114,259
Contributions	(49,894)
Total Activity in FY 2018	(387,816)
Net Pension Liability as of 2018	\$878,816

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1102000
 Submission Unit Name: NORTH KNOX SCHOOL CORPORATION

Wages: \$735,784 Proportionate Share: 0.0001442

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$643,801	\$489,854

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,406	\$33
Net Difference Between Projected and Actual	14,508	0
Change of Assumptions	1,167	78,653
Changes in Proportion and Differences Between	630	12,499
Total	\$22,711	\$91,185

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,806
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,167)
Total	\$75,639

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,405

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,932)
2020	(21,422)
2021	(36,444)
2022	(8,676)
2023	0
Thereafter	0
Total	(\$68,474)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$771,109	\$489,854	\$255,318

PERF Net Pension Liability - Unaudited
NORTH KNOX SCHOOL CORPORATION - 1102000

Net Pension Liability as of 2017	\$643,801
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,353)
- Net Difference Between Projected and Actual Investment	(55,052)
- Change of Assumptions	(87,823)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,047
Pension Expense/Income	75,639
Contributions	(82,405)
	(153,947)
Total Activity in FY 2018	(153,947)
Net Pension Liability as of 2018	\$489,854

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1105000
 Submission Unit Name: WHITKO COMMUNITY SCHOOL CORPORATION

Wages: \$1,452,420 Proportionate Share: 0.0002846

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,226,478	\$966,799

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,644	\$66
Net Difference Between Projected and Actual	28,633	0
Change of Assumptions	2,303	155,233
Changes in Proportion and Differences Between	54,427	1,492
Total	\$98,007	\$156,791

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$151,588
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,596
Total	\$177,184

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,666

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$49,463
2020	(28,167)
2021	(62,957)
2022	(17,123)
2023	0
Thereafter	0
Total	(\$58,784)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,521,897	\$966,799	\$503,908

PERF Net Pension Liability - Unaudited
WHITKO COMMUNITY SCHOOL CORPORATION - 1105000

Net Pension Liability as of 2017	\$1,226,478
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,762)
- Net Difference Between Projected and Actual Investment	(103,883)
- Change of Assumptions	(172,622)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,070
Pension Expense/Income	177,184
Contributions	(162,666)
Total Activity in FY 2018	(259,679)
Net Pension Liability as of 2018	\$966,799

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1107000
 Submission Unit Name: ADAMS COUNTY

Wages: \$5,950,561 Proportionate Share: 0.0011662

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,807,313	\$3,961,634

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,810	\$270
Net Difference Between Projected and Actual	117,328	0
Change of Assumptions	9,439	636,095
Changes in Proportion and Differences Between	374,540	144,890
Total	\$553,117	\$781,255

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$621,160
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	139,234
Total	\$760,394

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$475,729

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$216,318
2020	(115,483)
2021	(258,811)
2022	(70,162)
2023	0
Thereafter	0
Total	(128,138)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,236,249	\$3,961,634	\$2,064,853

PERF Net Pension Liability - Unaudited

ADAMS COUNTY - 1107000

Net Pension Liability as of 2017	\$4,807,313
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(36,025)
- Net Difference Between Projected and Actual Investment	(402,083)
- Change of Assumptions	(703,841)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,605
Pension Expense/Income	760,394
Contributions	(475,729)
Total Activity in FY 2018	(845,679)
Net Pension Liability as of 2018	\$3,961,634

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1107001
 Submission Unit Name: ADAMS COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$300,943 Proportionate Share: 0.0000590

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$262,339	\$200,426

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,621	\$14
Net Difference Between Projected and Actual	5,936	0
Change of Assumptions	478	32,181
Changes in Proportion and Differences Between	909	1,379
Total	\$9,944	\$33,574

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,426
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	352
Total	\$31,778

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,706

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,819
2020	(8,206)
2021	(14,694)
2022	(3,549)
2023	0
Thereafter	0
Total	(\$23,630)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$315,502	\$200,426	\$104,464

PERF Net Pension Liability - Unaudited

ADAMS COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 1107001

Net Pension Liability as of 2017	\$262,339
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,171)
- Net Difference Between Projected and Actual Investment	(22,408)
- Change of Assumptions	(35,915)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	509
Pension Expense/Income	31,778
Contributions	(33,706)
Total Activity in FY 2018	(61,913)
Net Pension Liability as of 2018	\$200,426

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1108001
 Submission Unit Name: MONTGOMERY COUNTY-AUDITOR

Wages: \$5,221,084 Proportionate Share: 0.0010232

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,420,497	\$3,475,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,457	\$237
Net Difference Between Projected and Actual	102,941	0
Change of Assumptions	8,281	558,097
Changes in Proportion and Differences Between	104,610	36,901
Total	\$261,289	\$595,235

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$544,993
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	60,908
Total	\$605,901

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$584,760

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$71,475
2020	(115,258)
2021	(228,603)
2022	(61,560)
2023	0
Thereafter	0
Total	(\$333,946)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,471,557	\$3,475,857	\$1,811,660

PERF Net Pension Liability - Unaudited

MONTGOMERY COUNTY-AUDITOR - 1108001

Net Pension Liability as of 2017	\$4,420,497
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,299)
- Net Difference Between Projected and Actual Investment	(374,676)
- Change of Assumptions	(620,791)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,985
Pension Expense/Income	605,901
Contributions	(584,760)
Total Activity in FY 2018	(944,640)
Net Pension Liability as of 2018	\$3,475,857

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1108002
 Submission Unit Name: MONTGOMERY COUNTY-HIGHWAY DEPARTMENT

Wages: \$1,117,597 Proportionate Share: 0.0002190

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$957,447	\$743,953

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,729	\$51
Net Difference Between Projected and Actual	22,033	0
Change of Assumptions	1,772	119,452
Changes in Proportion and Differences Between	13,922	26,546
Total	\$47,456	\$146,049

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,647
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,178)
Total	\$101,469

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,170

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,371)
2020	(28,824)
2021	(51,221)
2022	(13,177)
2023	0
Thereafter	0
Total	(\$98,593)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,171,101	\$743,953	\$387,758

PERF Net Pension Liability - Unaudited
MONTGOMERY COUNTY-HIGHWAY DEPARTMENT - 1108002

Net Pension Liability as of 2017	\$957,447
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,762)
- Net Difference Between Projected and Actual Investment	(81,415)
- Change of Assumptions	(133,053)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,437
Pension Expense/Income	101,469
Contributions	(125,170)
Total Activity in FY 2018	(213,494)
Net Pension Liability as of 2018	\$743,953

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1109000
 Submission Unit Name: UNION COUNTY/COLLEGE CORNER JSD

Wages: \$1,860,147 Proportionate Share: 0.0003646

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,767,664	\$1,238,563

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,198	\$85
Net Difference Between Projected and Actual	36,681	0
Change of Assumptions	2,951	198,868
Changes in Proportion and Differences Between	21,009	91,796
Total	\$76,839	\$290,749

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$194,199
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,159)
Total	\$188,040

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$208,329

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$8,918
2020	(80,356)
2021	(120,537)
2022	(21,935)
2023	0
Thereafter	0
Total	(\$213,910)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,949,697	\$1,238,563	\$645,554

PERF Net Pension Liability - Unaudited
UNION COUNTY/COLLEGE CORNER JSD - 1109000

Net Pension Liability as of 2017	\$1,767,664
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,085)
- Net Difference Between Projected and Actual Investment	(154,307)
- Change of Assumptions	(224,298)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(114,122)
Pension Expense/Income	188,040
Contributions	(208,329)
	<hr/>
Total Activity in FY 2018	(529,101)
	<hr/>
Net Pension Liability as of 2018	\$1,238,563

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1110000
 Submission Unit Name: WEST CLARK COMMUNITY SCHOOLS

Wages: \$5,315,084 Proportionate Share: 0.0010416

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,754,667	\$3,538,362

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,275	\$242
Net Difference Between Projected and Actual	104,792	0
Change of Assumptions	8,430	568,133
Changes in Proportion and Differences Between	131,715	93,190
Total	\$291,212	\$661,565

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$554,794
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	105,132
Total	\$659,926

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$570,384

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$147,828
2020	(165,223)
2021	(290,291)
2022	(62,667)
2023	0
Thereafter	0
Total	(\$370,353)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,569,951	\$3,538,362	\$1,844,239

PERF Net Pension Liability - Unaudited

WEST CLARK COMMUNITY SCHOOLS - 1110000

Net Pension Liability as of 2017	\$4,754,667
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(40,573)
- Net Difference Between Projected and Actual Investment	(408,930)
- Change of Assumptions	(636,043)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(220,301)
Pension Expense/Income	659,926
Contributions	(570,384)
Total Activity in FY 2018	(1,216,305)
Net Pension Liability as of 2018	\$3,538,362

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1111000
 Submission Unit Name: CITY OF SCOTTSBURG

Wages: \$3,150,454 Proportionate Share: 0.0006174

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,691,649	\$2,097,336

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,429	\$143
Net Difference Between Projected and Actual	62,115	0
Change of Assumptions	4,997	336,756
Changes in Proportion and Differences Between	62,230	11,387
Total	\$156,771	\$348,286

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$328,849
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	61,021
Total	\$389,870

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$344,339

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$64,583
2020	(74,067)
2021	(144,887)
2022	(37,144)
2023	0
Thereafter	0
Total	(\$191,515)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,301,544	\$2,097,336	\$1,093,158

PERF Net Pension Liability - Unaudited

CITY OF SCOTTSBURG - 1111000

Net Pension Liability as of 2017	\$2,691,649
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,742)
- Net Difference Between Projected and Actual Investment	(228,707)
- Change of Assumptions	(374,976)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,419)
Pension Expense/Income	389,870
Contributions	(344,339)
Total Activity in FY 2018	(594,313)
Net Pension Liability as of 2018	\$2,097,336

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1112000
 Submission Unit Name: ARGOS COMMUNITY SCHOOLS

Wages: \$591,915 Proportionate Share: 0.0001160

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$531,816	\$394,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,153	\$27
Net Difference Between Projected and Actual	11,670	0
Change of Assumptions	939	63,271
Changes in Proportion and Differences Between	162	24,830
Total	\$17,924	\$88,128

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,786
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,178)
Total	\$28,608

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,295

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,520)
2020	(20,566)
2021	(32,139)
2022	(6,979)
2023	0
Thereafter	0
Total	(\$70,204)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$620,309	\$394,057	\$205,388

PERF Net Pension Liability - Unaudited

ARGOS COMMUNITY SCHOOLS - 1112000

Net Pension Liability as of 2017	\$531,816
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,561)
- Net Difference Between Projected and Actual Investment	(45,791)
- Change of Assumptions	(70,871)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,151
Pension Expense/Income	28,608
Contributions	(66,295)
Total Activity in FY 2018	(137,759)
Net Pension Liability as of 2018	\$394,057

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1113000
 Submission Unit Name: CITY OF PORTAGE

Wages: \$7,849,986 Proportionate Share: 0.0015384

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,478,607	\$5,226,014

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,346	\$357
Net Difference Between Projected and Actual	154,774	0
Change of Assumptions	12,451	839,109
Changes in Proportion and Differences Between	279,704	170,656
Total	\$515,275	\$1,010,122

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$819,407
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	78,717
Total	\$898,124

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$877,071

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$55,369
2020	(147,485)
2021	(310,175)
2022	(92,556)
2023	0
Thereafter	0
Total	(\$494,847)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,226,587	\$5,226,014	\$2,723,864

PERF Net Pension Liability - Unaudited

CITY OF PORTAGE - 1113000

Net Pension Liability as of 2017	\$6,478,607
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(50,019)
- Net Difference Between Projected and Actual Investment	(545,213)
- Change of Assumptions	(930,677)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	252,263
Pension Expense/Income	898,124
Contributions	(877,071)
Total Activity in FY 2018	(1,252,593)
Net Pension Liability as of 2018	\$5,226,014

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1114000
 Submission Unit Name: SOUTHWEST SCHOOL CORPORATION OF SULLIVAN COUNTY

Wages: \$1,071,925 Proportionate Share: 0.0002101

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$911,939	\$713,719

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,334	\$49
Net Difference Between Projected and Actual	21,138	0
Change of Assumptions	1,700	114,598
Changes in Proportion and Differences Between	37,242	828
Total	\$69,414	\$115,475

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$111,907
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,875)
Total	\$94,032

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,049

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$36,710
2020	(22,321)
2021	(47,808)
2022	(12,642)
2023	0
Thereafter	0
Total	(\$46,061)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,123,509	\$713,719	\$371,999

PERF Net Pension Liability - Unaudited

SOUTHWEST SCHOOL CORPORATION OF SULLIVAN COUNTY - 1114000

Net Pension Liability as of 2017	\$911,939
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,326)
- Net Difference Between Projected and Actual Investment	(77,394)
- Change of Assumptions	(127,540)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,057
Pension Expense/Income	94,032
Contributions	(120,049)
Total Activity in FY 2018	(198,220)
Net Pension Liability as of 2018	\$713,719

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1115000
 Submission Unit Name: PIKE TOWNSHIP, MARION COUNTY

Wages: \$1,737,042 Proportionate Share: 0.0003404

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,456,694	\$1,156,354

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,123	\$79
Net Difference Between Projected and Actual	34,247	0
Change of Assumptions	2,755	185,669
Changes in Proportion and Differences Between	87,358	2,325
Total	\$139,483	\$188,073

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$181,309
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	54,501
Total	\$235,810

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$194,549

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$75,138
2020	(30,026)
2021	(73,223)
2022	(20,479)
2023	0
Thereafter	0
Total	(\$48,590)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,820,287	\$1,156,354	\$602,706

PERF Net Pension Liability - Unaudited

PIKE TOWNSHIP, MARION COUNTY - 1115000

Net Pension Liability as of 2017	\$1,456,694
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,489)
- Net Difference Between Projected and Actual Investment	(123,142)
- Change of Assumptions	(206,302)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(668)
Pension Expense/Income	235,810
Contributions	(194,549)
Total Activity in FY 2018	(300,340)
Net Pension Liability as of 2018	\$1,156,354

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1116000
 Submission Unit Name: CITY OF BLOOMINGTON

Wages: \$15,522,076 Proportionate Share: 0.0030420

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$13,176,722	\$10,333,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$135,146	\$705
Net Difference Between Projected and Actual	306,047	0
Change of Assumptions	24,621	1,659,237
Changes in Proportion and Differences Between	280,707	33,622
Total	\$746,521	\$1,693,564

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,620,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	154,466
Total	\$1,774,744

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,738,001

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$266,141
2020	(343,415)
2021	(686,755)
2022	(183,014)
2023	0
Thereafter	0
Total	(947,043)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,267,080	\$10,333,812	\$5,386,112

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON - 1116000

Net Pension Liability as of 2017	\$13,176,722
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(105,573)
- Net Difference Between Projected and Actual Investment	(1,117,644)
- Change of Assumptions	(1,846,179)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	189,743
Pension Expense/Income	1,774,744
Contributions	(1,738,001)
Total Activity in FY 2018	(2,842,910)
Net Pension Liability as of 2018	\$10,333,812

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1116001
 Submission Unit Name: CITY OF BLOOMINGTON-BLOOMINGTON PUB TRANSPORTATION

Wages: \$3,116,334 Proportionate Share: 0.0006107

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,662,649	\$2,074,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,131	\$142
Net Difference Between Projected and Actual	61,441	0
Change of Assumptions	4,943	333,102
Changes in Proportion and Differences Between	64,293	2,499
Total	\$157,808	\$335,743

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$325,281
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	49,441
Total	\$374,722

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$349,030

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$70,737
2020	(70,566)
2021	(141,364)
2022	(36,742)
2023	0
Thereafter	0
Total	(\$177,935)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,265,715	\$2,074,576	\$1,081,295

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON-BLOOMINGTON PUB TRANSPORTATION - 1116001

Net Pension Liability as of 2017	\$2,662,649
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,512)
- Net Difference Between Projected and Actual Investment	(226,247)
- Change of Assumptions	(370,910)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,904
Pension Expense/Income	374,722
Contributions	(349,030)
Total Activity in FY 2018	(588,073)
Net Pension Liability as of 2018	\$2,074,576

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1116002
 Submission Unit Name: CITY OF BLOOMINGTON-UTILITIES DEPARTMENT

Wages: \$7,825,575 Proportionate Share: 0.0015337

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,698,561	\$5,210,048

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,137	\$356
Net Difference Between Projected and Actual	154,301	0
Change of Assumptions	12,413	836,546
Changes in Proportion and Differences Between	93,779	64,257
Total	\$328,630	\$901,159

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$816,904
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,754)
Total	\$790,150

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$857,939

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$74,570
2020	(193,044)
2021	(361,781)
2022	(92,274)
2023	0
Thereafter	0
Total	(\$572,529)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,201,453	\$5,210,048	\$2,715,542

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON-UTILITIES DEPARTMENT - 1116002

Net Pension Liability as of 2017	\$6,698,561
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(54,233)
- Net Difference Between Projected and Actual Investment	(569,451)
- Change of Assumptions	(931,684)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	134,644
Pension Expense/Income	790,150
Contributions	(857,939)
Total Activity in FY 2018	(1,488,513)
Net Pension Liability as of 2018	\$5,210,048

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1117000
 Submission Unit Name: SOUTHEAST FOUNTAIN SCHOOL CORPORATION

Wages: \$1,444,628 Proportionate Share: 0.0002831

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,231,832	\$961,704

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,577	\$66
Net Difference Between Projected and Actual	28,482	0
Change of Assumptions	2,291	154,415
Changes in Proportion and Differences Between	20,550	18,019
Total	\$63,900	\$172,500

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$150,789
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,084)
Total	\$133,705

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,791

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,972
2020	(34,509)
2021	(65,029)
2022	(17,034)
2023	0
Thereafter	0
Total	(\$108,600)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,513,876	\$961,704	\$501,252

PERF Net Pension Liability - Unaudited
SOUTHEAST FOUNTAIN SCHOOL CORPORATION - 1117000

Net Pension Liability as of 2017	\$1,231,832
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,927)
- Net Difference Between Projected and Actual Investment	(104,612)
- Change of Assumptions	(171,902)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,399
Pension Expense/Income	133,705
Contributions	(161,791)
Total Activity in FY 2018	(270,128)
Net Pension Liability as of 2018	\$961,704

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1118000
 Submission Unit Name: TIPPECANOE VALLEY SCHOOL CORPORATION

Wages: \$1,422,067 Proportionate Share: 0.0002787

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,321,063	\$946,757

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,382	\$65
Net Difference Between Projected and Actual	28,039	0
Change of Assumptions	2,256	152,015
Changes in Proportion and Differences Between	9,225	53,172
Total	\$51,902	\$205,252

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$148,446
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,184)
Total	\$125,262

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,964

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,955
2020	(55,448)
2021	(86,089)
2022	(16,768)
2023	0
Thereafter	0
Total	(\$153,350)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,490,347	\$946,757	\$493,461

PERF Net Pension Liability - Unaudited
TIPPECANOE VALLEY SCHOOL CORPORATION - 1118000

Net Pension Liability as of 2017	\$1,321,063
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,746)
- Net Difference Between Projected and Actual Investment	(114,696)
- Change of Assumptions	(170,970)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,192)
Pension Expense/Income	125,262
Contributions	(158,964)
Total Activity in FY 2018	(374,306)
Net Pension Liability as of 2018	\$946,757

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1119000
 Submission Unit Name: ATTICA CONSOLIDATED SCHOOL CORP

Wages: \$489,892 Proportionate Share: 0.0000960

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$614,355	\$326,116

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,265	\$22
Net Difference Between Projected and Actual	9,658	0
Change of Assumptions	777	52,363
Changes in Proportion and Differences Between	3,245	139,926
Total	\$17,945	\$192,311

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,133
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(80,512)
Total	(\$29,379)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,476

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$47,271)
2020	(57,137)
2021	(64,182)
2022	(5,776)
2023	0
Thereafter	0
Total	(\$174,366)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$513,360	\$326,116	\$169,976

PERF Net Pension Liability - Unaudited

ATTICA CONSOLIDATED SCHOOL CORP - 1119000

Net Pension Liability as of 2017	\$614,355
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,947)
- Net Difference Between Projected and Actual Investment	(56,720)
- Change of Assumptions	(61,450)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(88,267)
Pension Expense/Income	(29,379)
Contributions	(45,476)
Total Activity in FY 2018	(288,239)
Net Pension Liability as of 2018	\$326,116

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1120000
 Submission Unit Name: SOUTH HENRY SCHOOL CORPORATION

Wages: \$419,151 Proportionate Share: 0.0000821

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$388,154	\$278,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,647	\$19
Net Difference Between Projected and Actual	8,260	0
Change of Assumptions	664	44,781
Changes in Proportion and Differences Between	133	17,786
Total	\$12,704	\$62,586

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,729
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,468)
Total	\$33,261

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,945

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,358)
2020	(16,456)
2021	(25,128)
2022	(4,940)
2023	0
Thereafter	0
Total	(\$49,882)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$439,029	\$278,897	\$145,365

PERF Net Pension Liability - Unaudited
SOUTH HENRY SCHOOL CORPORATION - 1120000

Net Pension Liability as of 2017	\$388,154
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,442)
- Net Difference Between Projected and Actual Investment	(33,678)
- Change of Assumptions	(50,349)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,104)
Pension Expense/Income	33,261
Contributions	(46,945)
	(109,257)
Total Activity in FY 2018	
Net Pension Liability as of 2018	\$278,897

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1121000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY

Wages: \$1,163,945 Proportionate Share: 0.0002281

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,033,740	\$774,866

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,134	\$53
Net Difference Between Projected and Actual	22,948	0
Change of Assumptions	1,846	124,415
Changes in Proportion and Differences Between	704	22,606
Total	\$35,632	\$147,074

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,494
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,123)
Total	\$110,371

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,358

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$353)
2020	(36,601)
2021	(60,764)
2022	(13,724)
2023	0
Thereafter	0
Total	(\$111,442)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,219,764	\$774,866	\$403,870

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY - 1121000

Net Pension Liability as of 2017	\$1,033,740
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,749)
- Net Difference Between Projected and Actual Investment	(88,743)
- Change of Assumptions	(139,167)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,228)
Pension Expense/Income	110,371
Contributions	(130,358)
Total Activity in FY 2018	(258,874)
Net Pension Liability as of 2018	\$774,866

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1122000
 Submission Unit Name: SCOTT COUNTY SCH DIST 1

Wages: \$1,726,915 Proportionate Share: 0.0003384

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,526,740	\$1,149,560

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,034	\$78
Net Difference Between Projected and Actual	34,045	0
Change of Assumptions	2,739	184,578
Changes in Proportion and Differences Between	7,311	14,326
Total	\$59,129	\$198,982

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$180,244
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,150
Total	\$191,394

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$190,508

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$21,640
2020	(51,700)
2021	(89,433)
2022	(20,360)
2023	0
Thereafter	0
Total	(139,853)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,809,592	\$1,149,560	\$599,165

PERF Net Pension Liability - Unaudited

SCOTT COUNTY SCH DIST 1 - 1122000

Net Pension Liability as of 2017	\$1,526,740
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,853)
- Net Difference Between Projected and Actual Investment	(130,914)
- Change of Assumptions	(206,352)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,947)
Pension Expense/Income	191,394
Contributions	(190,508)
Total Activity in FY 2018	(377,180)
Net Pension Liability as of 2018	\$1,149,560

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1123000
 Submission Unit Name: FRONTIER SCHOOL CORPORATION

Wages: \$519,038 Proportionate Share: 0.0001017

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$556,354	\$345,480

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,518	\$24
Net Difference Between Projected and Actual	10,232	0
Change of Assumptions	823	55,472
Changes in Proportion and Differences Between	147	84,807
Total	\$15,720	\$140,303

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,169
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,229)
Total	\$15,940

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,129

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$33,637)
2020	(38,364)
2021	(46,462)
2022	(6,120)
2023	0
Thereafter	0
Total	(\$124,583)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$543,840	\$345,480	\$180,068

PERF Net Pension Liability - Unaudited

FRONTIER SCHOOL CORPORATION - 1123000

Net Pension Liability as of 2017	\$556,354
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,640)
- Net Difference Between Projected and Actual Investment	(49,880)
- Change of Assumptions	(63,582)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,583)
Pension Expense/Income	15,940
Contributions	(58,129)
Total Activity in FY 2018	(210,874)
Net Pension Liability as of 2018	\$345,480

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1124000
 Submission Unit Name: CITY OF COLUMBUS

Wages: \$8,684,018 Proportionate Share: 0.0017019

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$7,732,747	\$5,781,431

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,610	\$395
Net Difference Between Projected and Actual	171,223	0
Change of Assumptions	13,774	928,289
Changes in Proportion and Differences Between	68,216	98,195
Total	\$328,823	\$1,026,879

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$906,493
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	63,909
Total	\$970,402

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$126,371
2020	(264,648)
2021	(457,387)
2022	(102,392)
2023	0
Thereafter	0
Total	(\$698,056)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,100,902	\$5,781,431	\$3,013,354

PERF Net Pension Liability - Unaudited

CITY OF COLUMBUS - 1124000

Net Pension Liability as of 2017	\$7,732,747
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(65,637)
- Net Difference Between Projected and Actual Investment	(664,269)
- Change of Assumptions	(1,038,671)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(180,529)
Pension Expense/Income	970,402
Contributions	(972,612)
Total Activity in FY 2018	(1,951,316)
Net Pension Liability as of 2018	\$5,781,431

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1125000
 Submission Unit Name: DECATUR TWP M.S.D.

Wages: \$9,438,743 Proportionate Share: 0.0018498

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$8,026,317	\$6,283,854

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,181	\$429
Net Difference Between Projected and Actual	186,103	0
Change of Assumptions	14,971	1,008,960
Changes in Proportion and Differences Between	185,109	16,902
Total	\$468,364	\$1,026,291

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$985,270
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	201,447
Total	\$1,186,717

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,044,823

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$188,325
2020	(211,721)
2021	(423,240)
2022	(111,291)
2023	0
Thereafter	0
Total	(557,927)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,891,797	\$6,283,854	\$3,275,223

PERF Net Pension Liability - Unaudited

DECATUR TWP M.S.D. - 1125000

Net Pension Liability as of 2017	\$8,026,317
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(64,448)
- Net Difference Between Projected and Actual Investment	(681,107)
- Change of Assumptions	(1,122,858)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,944)
Pension Expense/Income	1,186,717
Contributions	(1,044,823)
Total Activity in FY 2018	(1,742,463)
Net Pension Liability as of 2018	\$6,283,854

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1126000
 Submission Unit Name: BEECH GROVE CITY SCHOOLS

Wages: \$1,781,098 Proportionate Share: 0.0003491

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,650,771	\$1,185,908

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,509	\$81
Net Difference Between Projected and Actual	35,122	0
Change of Assumptions	2,825	190,414
Changes in Proportion and Differences Between	4,359	115,544
Total	\$57,815	\$306,039

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$185,943
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(46,020)
Total	\$139,923

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$199,483

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$45,921)
2020	(74,362)
2021	(106,938)
2022	(21,003)
2023	0
Thereafter	0
Total	(\$248,224)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,866,811	\$1,185,908	\$618,110

PERF Net Pension Liability - Unaudited

BEECH GROVE CITY SCHOOLS - 1126000

Net Pension Liability as of 2017	\$1,650,771
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,641)
- Net Difference Between Projected and Actual Investment	(143,237)
- Change of Assumptions	(214,093)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,332)
Pension Expense/Income	139,923
Contributions	(199,483)
Total Activity in FY 2018	(464,863)
Net Pension Liability as of 2018	\$1,185,908

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1127000
 Submission Unit Name: CENTER TOWNSHIP, DELAWARE COUNTY

Wages: \$452,705 Proportionate Share: 0.0000887

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$454,185	\$301,318

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,941	\$21
Net Difference Between Projected and Actual	8,924	0
Change of Assumptions	718	48,381
Changes in Proportion and Differences Between	505	41,254
Total	\$14,088	\$89,656

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,245
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,777)
Total	\$9,468

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,704

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,823)
2020	(25,188)
2021	(34,221)
2022	(5,336)
2023	0
Thereafter	0
Total	(\$75,568)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$474,323	\$301,318	\$157,051

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, DELAWARE COUNTY - 1127000

Net Pension Liability as of 2017	\$454,185
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,353)
- Net Difference Between Projected and Actual Investment	(40,149)
- Change of Assumptions	(54,955)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,174)
Pension Expense/Income	9,468
Contributions	(50,704)
Total Activity in FY 2018	(152,867)
Net Pension Liability as of 2018	\$301,318

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1128000
 Submission Unit Name: RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATIO

Wages: \$1,438,917 Proportionate Share: 0.0002820

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,212,648	\$957,967

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,528	\$65
Net Difference Between Projected and Actual	28,371	0
Change of Assumptions	2,282	153,815
Changes in Proportion and Differences Between	30,415	6,904
Total	\$73,596	\$160,784

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$150,203
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,686
Total	\$151,889

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,153

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$21,869
2020	(30,235)
2021	(61,856)
2022	(16,966)
2023	0
Thereafter	0
Total	(\$87,188)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,507,994	\$957,967	\$499,304

PERF Net Pension Liability - Unaudited

RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATIO - 1128000

Net Pension Liability as of 2017	\$1,212,648
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,625)
- Net Difference Between Projected and Actual Investment	(102,651)
- Change of Assumptions	(171,003)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,862
Pension Expense/Income	151,889
Contributions	(161,153)
Total Activity in FY 2018	(254,681)
Net Pension Liability as of 2018	\$957,967

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1129000
 Submission Unit Name: MADISON AREA EDUCATIONAL SPECIAL SERVICES

Wages: \$734,521 Proportionate Share: 0.0001440

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$670,124	\$489,175

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,397	\$33
Net Difference Between Projected and Actual	14,487	0
Change of Assumptions	1,165	78,544
Changes in Proportion and Differences Between	175	100,053
Total	\$22,224	\$178,630

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,700
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(142,654)
Total	(\$65,954)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,262

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$72,389)
2020	(33,430)
2021	(41,924)
2022	(8,663)
2023	0
Thereafter	0
Total	(\$156,406)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$770,039	\$489,175	\$254,964

PERF Net Pension Liability - Unaudited

MADISON AREA EDUCATIONAL SPECIAL SERVICES - 1129000

Net Pension Liability as of 2017	\$670,124
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,842)
- Net Difference Between Projected and Actual Investment	(57,917)
- Change of Assumptions	(88,138)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	119,164
Pension Expense/Income	(65,954)
Contributions	(82,262)
Total Activity in FY 2018	(180,949)
Net Pension Liability as of 2018	\$489,175

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1130000
 Submission Unit Name: FRANKFORT COMMUNITY SCHOOLS

Wages: \$3,428,598 Proportionate Share: 0.0006719

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,963,803	\$2,282,475

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,850	\$156
Net Difference Between Projected and Actual	67,598	0
Change of Assumptions	5,438	366,483
Changes in Proportion and Differences Between	29,425	53,948
Total	\$132,311	\$420,587

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$357,878
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,697)
Total	\$337,181

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$383,987

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,341
2020	(91,693)
2021	(162,500)
2022	(40,424)
2023	0
Thereafter	0
Total	(\$288,276)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,592,982	\$2,282,475	\$1,189,654

PERF Net Pension Liability - Unaudited
FRANKFORT COMMUNITY SCHOOLS - 1130000

Net Pension Liability as of 2017	\$2,963,803
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,292)
- Net Difference Between Projected and Actual Investment	(252,629)
- Change of Assumptions	(408,631)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,030
Pension Expense/Income	337,181
Contributions	(383,987)
Total Activity in FY 2018	(681,328)
Net Pension Liability as of 2018	\$2,282,475

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1131000
 Submission Unit Name: SOUTHERN WELLS COMMUNITY SCHOOLS

Wages: \$1,135,760 Proportionate Share: 0.0002226

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$923,539	\$756,182

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,889	\$52
Net Difference Between Projected and Actual	22,395	0
Change of Assumptions	1,802	121,416
Changes in Proportion and Differences Between	63,100	836
Total	\$97,186	\$122,304

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$118,565
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,338
Total	\$150,903

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,199

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$44,785
2020	(14,515)
2021	(41,994)
2022	(13,394)
2023	0
Thereafter	0
Total	(\$25,118)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,190,352	\$756,182	\$394,132

PERF Net Pension Liability - Unaudited
SOUTHERN WELLS COMMUNITY SCHOOLS - 1131000

Net Pension Liability as of 2017	\$923,539
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,985)
- Net Difference Between Projected and Actual Investment	(77,390)
- Change of Assumptions	(134,442)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,756
Pension Expense/Income	150,903
Contributions	(127,199)
	<hr/>
Total Activity in FY 2018	(167,357)
	<hr/>
Net Pension Liability as of 2018	\$756,182

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1132000
 Submission Unit Name: NORTH GIBSON SCHOOL CORPORATION

Wages: \$1,998,224 Proportionate Share: 0.0003916

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,754,725	\$1,330,283

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,398	\$91
Net Difference Between Projected and Actual	39,398	0
Change of Assumptions	3,169	213,595
Changes in Proportion and Differences Between	2,235	34,195
Total	\$62,200	\$247,881

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$208,580
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,122)
Total	\$188,458

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$217,787

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$49)
2020	(60,390)
2021	(101,682)
2022	(23,560)
2023	0
Thereafter	0
Total	(\$185,681)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,094,079	\$1,330,283	\$693,360

PERF Net Pension Liability - Unaudited
NORTH GIBSON SCHOOL CORPORATION - 1132000

Net Pension Liability as of 2017	\$1,754,725
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,655)
- Net Difference Between Projected and Actual Investment	(150,193)
- Change of Assumptions	(238,600)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,335
Pension Expense/Income	188,458
Contributions	(217,787)
Total Activity in FY 2018	(424,442)
Net Pension Liability as of 2018	\$1,330,283

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1133000
 Submission Unit Name: TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY

Wages: \$737,697 Proportionate Share: 0.0001446

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$634,431	\$491,213

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,424	\$34
Net Difference Between Projected and Actual	14,548	0
Change of Assumptions	1,170	78,871
Changes in Proportion and Differences Between	6,949	8,988
Total	\$29,091	\$87,893

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,019
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,835)
Total	\$62,184

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,067

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,078
2020	(18,764)
2021	(34,414)
2022	(8,702)
2023	0
Thereafter	0
Total	(\$58,802)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$773,248	\$491,213	\$256,026

PERF Net Pension Liability - Unaudited

TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY - 1133000

Net Pension Liability as of 2017	\$634,431
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,167)
- Net Difference Between Projected and Actual Investment	(54,000)
- Change of Assumptions	(87,887)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,719
Pension Expense/Income	62,184
Contributions	(82,067)
Total Activity in FY 2018	(143,218)
Net Pension Liability as of 2018	\$491,213

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1134000
 Submission Unit Name: SOUTH VERMILLION COMMUNITY SCHOOL CORPORATION

Wages: \$1,945,956 Proportionate Share: 0.0003814

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,758,740	\$1,295,633

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,944	\$88
Net Difference Between Projected and Actual	38,372	0
Change of Assumptions	3,087	208,032
Changes in Proportion and Differences Between	13,432	41,134
Total	\$71,835	\$249,254

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$203,147
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,339)
Total	\$177,808

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$217,940

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$18,191
2020	(64,918)
2021	(107,746)
2022	(22,946)
2023	0
Thereafter	0
Total	(\$177,419)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,039,535	\$1,295,633	\$675,300

PERF Net Pension Liability - Unaudited

SOUTH VERMILLION COMMUNITY SCHOOL CORPORATION - 1134000

Net Pension Liability as of 2017	\$1,758,740
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,179)
- Net Difference Between Projected and Actual Investment	(151,653)
- Change of Assumptions	(233,183)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,960)
Pension Expense/Income	177,808
Contributions	(217,940)
Total Activity in FY 2018	(463,107)
Net Pension Liability as of 2018	\$1,295,633

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1135000
 Submission Unit Name: JAY SCHOOL CORPORATION

Wages: \$4,326,124 Proportionate Share: 0.0008478

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,125,143	\$2,880,015

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,665	\$197
Net Difference Between Projected and Actual	85,295	0
Change of Assumptions	6,862	462,426
Changes in Proportion and Differences Between	358	261,432
Total	\$130,180	\$724,055

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$451,569
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(136,422)
Total	\$315,147

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$480,295

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$60,280)
2020	(198,320)
2021	(284,269)
2022	(51,006)
2023	0
Thereafter	0
Total	(\$593,875)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,533,606	\$2,880,015	\$1,501,100

PERF Net Pension Liability - Unaudited

JAY SCHOOL CORPORATION - 1135000

Net Pension Liability as of 2017	\$4,125,143
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(37,672)
- Net Difference Between Projected and Actual Investment	(360,410)
- Change of Assumptions	(521,797)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(160,101)
Pension Expense/Income	315,147
Contributions	(480,295)
Total Activity in FY 2018	(1,245,128)
Net Pension Liability as of 2018	\$2,880,015

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1136000

Submission Unit Name: EAST WASHINGTON SCHOOL CORPORATION

Wages: \$1,587,890 Proportionate Share: 0.0003112

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,163,571	\$1,057,160

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,826	\$72
Net Difference Between Projected and Actual	31,309	0
Change of Assumptions	2,519	169,742
Changes in Proportion and Differences Between	161,559	1,075
Total	\$209,213	\$170,889

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$165,756
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	65,524
Total	\$231,280

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$177,837

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$83,016
2020	6,846
2021	(32,816)
2022	(18,722)
2023	0
Thereafter	0
Total	\$38,324

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,664,141	\$1,057,160	\$551,005

PERF Net Pension Liability - Unaudited
EAST WASHINGTON SCHOOL CORPORATION - 1136000

Net Pension Liability as of 2017	\$1,163,571
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,440)
- Net Difference Between Projected and Actual Investment	(94,410)
- Change of Assumptions	(185,905)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	127,901
Pension Expense/Income	231,280
Contributions	(177,837)
Total Activity in FY 2018	(106,411)
Net Pension Liability as of 2018	\$1,057,160

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1137000

Submission Unit Name: UNION TOWNSHIP, MONTGOMERY COUNTY

Wages: \$53,117 Proportionate Share: 0.0000104

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$47,739	\$35,329

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$462	\$2
Net Difference Between Projected and Actual	1,046	0
Change of Assumptions	84	5,673
Changes in Proportion and Differences Between	19	1,413
Total	\$1,611	\$7,088

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,539
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,029)
Total	\$4,510

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,949

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$161)
2020	(1,799)
2021	(2,890)
2022	(627)
2023	0
Thereafter	0
Total	(\$5,477)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$55,614	\$35,329	\$18,414

PERF Net Pension Liability - Unaudited
UNION TOWNSHIP, MONTGOMERY COUNTY - 1137000

Net Pension Liability as of 2017	\$47,739
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(410)
- Net Difference Between Projected and Actual Investment	(4,112)
- Change of Assumptions	(6,355)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(94)
Pension Expense/Income	4,510
Contributions	(5,949)
Total Activity in FY 2018	(12,410)
Net Pension Liability as of 2018	\$35,329

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1138000
 Submission Unit Name: BARTHOLOMEW COUNTY

Wages: \$13,768,123 Proportionate Share: 0.0026983

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$11,772,229	\$9,166,247

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$119,877	\$626
Net Difference Between Projected and Actual	271,468	0
Change of Assumptions	21,839	1,471,768
Changes in Proportion and Differences Between	184,005	137,616
Total	\$597,189	\$1,610,010

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,437,211
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,793)
Total	\$1,416,418

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,520,999

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$117,505
2020	(336,840)
2021	(631,149)
2022	(162,337)
2023	0
Thereafter	0
Total	(\$1,012,821)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,429,146	\$9,166,247	\$4,777,563

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY - 1138000

Net Pension Liability as of 2017	\$11,772,229
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(95,180)
- Net Difference Between Projected and Actual Investment	(1,000,473)
- Change of Assumptions	(1,638,942)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	233,194
Pension Expense/Income	1,416,418
Contributions	(1,520,999)
Total Activity in FY 2018	(2,605,982)
Net Pension Liability as of 2018	\$9,166,247

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1138001
 Submission Unit Name: BARTHOLOMEW COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$560,179 Proportionate Share: 0.0001098

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$495,231	\$372,996

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,878	\$25
Net Difference Between Projected and Actual	11,047	0
Change of Assumptions	889	59,890
Changes in Proportion and Differences Between	145	11,403
Total	\$16,959	\$71,318

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,483
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,423)
Total	\$49,060

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,740

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,733)
2020	(17,251)
2021	(28,769)
2022	(6,606)
2023	0
Thereafter	0
Total	(\$54,359)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$587,155	\$372,996	\$194,410

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 1138001

Net Pension Liability as of 2017	\$495,231
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,168)
- Net Difference Between Projected and Actual Investment	(42,461)
- Change of Assumptions	(66,952)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,026
Pension Expense/Income	49,060
Contributions	(62,740)
Total Activity in FY 2018	(122,235)
Net Pension Liability as of 2018	\$372,996

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1139000

Submission Unit Name: WASHINGTON TOWNSHIP, ADAMS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	1,380
Total	\$0	\$1,380

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,441)
Total	(\$12,441)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,380)
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	(\$1,380)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,441
Pension Expense/Income	(12,441)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1142000
 Submission Unit Name: UNION TOWNSHIP, ADAMS COUNTY

Wages: \$6,934 Proportionate Share: 0.0000014

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,246	\$4,756

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62	\$0
Net Difference Between Projected and Actual	141	0
Change of Assumptions	11	764
Changes in Proportion and Differences Between	124	27
Total	\$338	\$791

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$746
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	106
Total	\$852

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$779

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$182
2020	(192)
2021	(357)
2022	(86)
2023	0
Thereafter	0
Total	(\$453)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,486	\$4,756	\$2,479

PERF Net Pension Liability - Unaudited

UNION TOWNSHIP, ADAMS COUNTY - 1142000

Net Pension Liability as of 2017	\$6,246
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(52)
- Net Difference Between Projected and Actual Investment	(534)
- Change of Assumptions	(853)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(124)
Pension Expense/Income	852
Contributions	(779)
Total Activity in FY 2018	(1,490)
Net Pension Liability as of 2018	\$4,756

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1143000
 Submission Unit Name: WELLS COUNTY

Wages: \$4,393,116 Proportionate Share: 0.0008610

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,946,235	\$2,924,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,251	\$200
Net Difference Between Projected and Actual	86,623	0
Change of Assumptions	6,969	469,626
Changes in Proportion and Differences Between	21,642	83,957
Total	\$153,485	\$553,783

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$458,600
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(66,283)
Total	\$392,317

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$492,028

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$33,018
2020	(143,178)
2021	(238,338)
2022	(51,800)
2023	0
Thereafter	0
Total	(\$400,298)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,604,193	\$2,924,856	\$1,524,471

PERF Net Pension Liability - Unaudited

WELLS COUNTY - 1143000

Net Pension Liability as of 2017	\$3,946,235
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(33,829)
- Net Difference Between Projected and Actual Investment	(339,751)
- Change of Assumptions	(526,017)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,071)
Pension Expense/Income	392,317
Contributions	(492,028)
Total Activity in FY 2018	(1,021,379)
Net Pension Liability as of 2018	\$2,924,856

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1145000
 Submission Unit Name: CLINTON PRAIRIE SCHOOL CORPORATION

Wages: \$1,417,609 Proportionate Share: 0.0002778

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,211,755	\$943,699

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,342	\$64
Net Difference Between Projected and Actual	27,949	0
Change of Assumptions	2,248	151,524
Changes in Proportion and Differences Between	29,068	1,128
Total	\$71,607	\$152,716

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$147,966
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,833
Total	\$167,799

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,490

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$32,324
2020	(32,240)
2021	(64,480)
2022	(16,713)
2023	0
Thereafter	0
Total	(\$81,109)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,485,534	\$943,699	\$491,868

PERF Net Pension Liability - Unaudited
CLINTON PRAIRIE SCHOOL CORPORATION - 1145000

Net Pension Liability as of 2017	\$1,211,755
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,795)
- Net Difference Between Projected and Actual Investment	(102,976)
- Change of Assumptions	(168,732)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,138
Pension Expense/Income	167,799
Contributions	(158,490)
Total Activity in FY 2018	(268,056)
Net Pension Liability as of 2018	\$943,699

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1146000
 Submission Unit Name: PERRY TOWNSHIP, MARION COUNTY

Wages: \$431,903 Proportionate Share: 0.0000846

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$358,708	\$287,390

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,759	\$20
Net Difference Between Projected and Actual	8,511	0
Change of Assumptions	685	46,144
Changes in Proportion and Differences Between	20,431	14,089
Total	\$33,386	\$60,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,061
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,859)
Total	\$38,202

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,782

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,275
2020	(10,557)
2021	(20,495)
2022	(5,090)
2023	0
Thereafter	0
Total	(\$26,867)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$452,398	\$287,390	\$149,791

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP, MARION COUNTY - 1146000

Net Pension Liability as of 2017	\$358,708
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,795)
- Net Difference Between Projected and Actual Investment	(30,246)
- Change of Assumptions	(51,218)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,521
Pension Expense/Income	38,202
Contributions	(35,782)
Total Activity in FY 2018	(71,318)
Net Pension Liability as of 2018	\$287,390

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1147000
 Submission Unit Name: SHELBY EASTERN SCHOOLS

Wages: \$635,746 Proportionate Share: 0.0001246

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$534,047	\$423,272

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,536	\$29
Net Difference Between Projected and Actual	12,536	0
Change of Assumptions	1,008	67,962
Changes in Proportion and Differences Between	21,339	501
Total	\$40,419	\$68,492

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,366
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,597
Total	\$79,963

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,201

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$18,578
2020	(12,181)
2021	(26,974)
2022	(7,496)
2023	0
Thereafter	0
Total	(28,073)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$666,298	\$423,272	\$220,615

PERF Net Pension Liability - Unaudited

SHELBY EASTERN SCHOOLS - 1147000

Net Pension Liability as of 2017	\$534,047
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,221)
- Net Difference Between Projected and Actual Investment	(45,166)
- Change of Assumptions	(75,529)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,379
Pension Expense/Income	79,963
Contributions	(71,201)
Total Activity in FY 2018	(110,775)
Net Pension Liability as of 2018	\$423,272

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1148000
 Submission Unit Name: CLINTON COUNTY

Wages: \$7,302,597 Proportionate Share: 0.0014312

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,919,130	\$4,861,851

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,584	\$332
Net Difference Between Projected and Actual	143,989	0
Change of Assumptions	11,584	780,638
Changes in Proportion and Differences Between	298,128	21,587
Total	\$517,285	\$802,557

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$762,309
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	66,184
Total	\$828,493

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$810,451

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$171,092
2020	(102,323)
2021	(267,937)
2022	(86,104)
2023	0
Thereafter	0
Total	(\$285,272)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,653,335	\$4,861,851	\$2,534,058

PERF Net Pension Liability - Unaudited

CLINTON COUNTY - 1148000

Net Pension Liability as of 2017	\$5,919,130
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(44,565)
- Net Difference Between Projected and Actual Investment	(495,548)
- Change of Assumptions	(864,090)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	328,882
Pension Expense/Income	828,493
Contributions	(810,451)
Total Activity in FY 2018	(1,057,279)
Net Pension Liability as of 2018	\$4,861,851

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1148001
 Submission Unit Name: WILDCAT CREEK-SOLID WASTE DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	473	0
Total	\$473	\$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	3,151
Total	\$3,151

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$473
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$473

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,151)
Pension Expense/Income	3,151
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1149000
 Submission Unit Name: TOWN OF LAGRANGE

Wages: \$847,709 Proportionate Share: 0.0001661

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$712,508	\$564,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,379	\$39
Net Difference Between Projected and Actual	16,711	0
Change of Assumptions	1,344	90,598
Changes in Proportion and Differences Between	22,790	678
Total	\$48,224	\$91,315

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,471
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,340
Total	\$102,811

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,944

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$19,739
2020	(16,764)
2021	(36,072)
2022	(9,994)
2023	0
Thereafter	0
Total	(\$43,091)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$888,219	\$564,249	\$294,094

PERF Net Pension Liability - Unaudited

TOWN OF LAGRANGE - 1149000

Net Pension Liability as of 2017	\$712,508
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,638)
- Net Difference Between Projected and Actual Investment	(60,272)
- Change of Assumptions	(100,694)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,478
Pension Expense/Income	102,811
Contributions	(94,944)
Total Activity in FY 2018	(148,259)
Net Pension Liability as of 2018	\$564,249

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1150000
 Submission Unit Name: MT VERNON COMMUNITY SCHOOL CORPORATION

Wages: \$4,191,287 Proportionate Share: 0.0008214

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,292,173	\$2,790,333

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,492	\$190
Net Difference Between Projected and Actual	82,639	0
Change of Assumptions	6,648	448,027
Changes in Proportion and Differences Between	334,525	8,033
Total	\$460,304	\$456,250

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$437,507
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	154,647
Total	\$592,154

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$466,606

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$211,813
2020	(26,217)
2021	(132,124)
2022	(49,418)
2023	0
Thereafter	0
Total	\$4,054

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,392,433	\$2,790,333	\$1,454,356

PERF Net Pension Liability - Unaudited

MT VERNON COMMUNITY SCHOOL CORPORATION - 1150000

Net Pension Liability as of 2017	\$3,292,173
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,665)
- Net Difference Between Projected and Actual Investment	(273,067)
- Change of Assumptions	(494,238)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	163,582
Pension Expense/Income	592,154
Contributions	(466,606)
Total Activity in FY 2018	(501,840)
Net Pension Liability as of 2018	\$2,790,333

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1152000
 Submission Unit Name: CITY OF HOBART

Wages: \$5,395,985 Proportionate Share: 0.0010575

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,526,682	\$3,592,375

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,981	\$245
Net Difference Between Projected and Actual	106,392	0
Change of Assumptions	8,559	576,806
Changes in Proportion and Differences Between	177,937	11,312
Total	\$339,869	\$588,363

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$563,262
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	79,829
Total	\$643,091

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$598,583

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$147,751
2020	(103,514)
2021	(229,109)
2022	(63,622)
2023	0
Thereafter	0
Total	(\$248,494)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,654,976	\$3,592,375	\$1,872,391

PERF Net Pension Liability - Unaudited

CITY OF HOBART - 1152000

Net Pension Liability as of 2017	\$4,526,682
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,718)
- Net Difference Between Projected and Actual Investment	(382,698)
- Change of Assumptions	(640,927)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,528
Pension Expense/Income	643,091
Contributions	(598,583)
Total Activity in FY 2018	(934,307)
Net Pension Liability as of 2018	\$3,592,375

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1153000
 Submission Unit Name: CITY OF ANDERSON

Wages: \$6,950,559 Proportionate Share: 0.0013622

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,179,238	\$4,627,455

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,518	\$316
Net Difference Between Projected and Actual	137,047	0
Change of Assumptions	11,025	743,002
Changes in Proportion and Differences Between	7,829	85,922
Total	\$216,419	\$829,240

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$725,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(121,767)
Total	\$603,790

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$771,156

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$49,888
2020	(214,970)
2021	(365,785)
2022	(81,954)
2023	0
Thereafter	0
Total	(\$612,821)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,284,358	\$4,627,455	\$2,411,887

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON - 1153000

Net Pension Liability as of 2017	\$6,179,238
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(52,352)
- Net Difference Between Projected and Actual Investment	(530,594)
- Change of Assumptions	(831,190)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,719
Pension Expense/Income	603,790
Contributions	(771,156)
Total Activity in FY 2018	(1,551,783)
Net Pension Liability as of 2018	\$4,627,455

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1153001
 Submission Unit Name: CITY OF ANDERSON-CITY UTILITIES

Wages: \$13,231,034 Proportionate Share: 0.0025930

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$12,091,675	\$8,808,538

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$115,198	\$601
Net Difference Between Projected and Actual	260,874	0
Change of Assumptions	20,987	1,414,333
Changes in Proportion and Differences Between	220,103	345,356
Total	\$617,162	\$1,760,290

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,381,125
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,592
Total	\$1,390,717

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,481,876

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$232,127
2020	(459,442)
2021	(759,811)
2022	(156,002)
2023	0
Thereafter	0
Total	(1,143,128)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,866,055	\$8,808,538	\$4,591,120

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON-CITY UTILITIES - 1153001

Net Pension Liability as of 2017	\$12,091,675
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(105,653)
- Net Difference Between Projected and Actual Investment	(1,045,582)
- Change of Assumptions	(1,587,488)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(453,255)
Pension Expense/Income	1,390,717
Contributions	(1,481,876)
Total Activity in FY 2018	(3,283,137)
Net Pension Liability as of 2018	\$8,808,538

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1153002
 Submission Unit Name: CITY OF ANDERSON-ANDERSON HOUSING AUTHORITY

Wages: \$553,524 Proportionate Share: 0.0001085

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$567,062	\$368,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,820	\$25
Net Difference Between Projected and Actual	10,916	0
Change of Assumptions	878	59,181
Changes in Proportion and Differences Between	13,296	54,506
Total	\$29,910	\$113,712

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,791
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,288)
Total	\$39,503

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,395

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$621)
2020	(32,313)
2021	(44,340)
2022	(6,528)
2023	0
Thereafter	0
Total	(\$83,802)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$580,203	\$368,579	\$192,108

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON-ANDERSON HOUSING AUTHORITY - 1153002

Net Pension Liability as of 2017	\$567,062
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,534)
- Net Difference Between Projected and Actual Investment	(50,352)
- Change of Assumptions	(67,408)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,297)
Pension Expense/Income	39,503
Contributions	(61,395)
Total Activity in FY 2018	(198,483)
Net Pension Liability as of 2018	\$368,579

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1154000
 Submission Unit Name: TOWN OF NEW PEKIN

Wages: \$244,859 Proportionate Share: 0.0000480

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$207,462	\$163,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,132	\$11
Net Difference Between Projected and Actual	4,829	0
Change of Assumptions	388	26,181
Changes in Proportion and Differences Between	10,242	180
Total	\$17,591	\$26,372

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,567
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,614
Total	\$34,181

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,424

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,632
2020	(4,782)
2021	(10,743)
2022	(2,888)
2023	0
Thereafter	0
Total	(\$8,781)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$256,680	\$163,058	\$84,988

PERF Net Pension Liability - Unaudited

TOWN OF NEW PEKIN - 1154000

Net Pension Liability as of 2017	\$207,462
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,658)
- Net Difference Between Projected and Actual Investment	(17,587)
- Change of Assumptions	(29,124)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,792)
Pension Expense/Income	34,181
Contributions	(27,424)
Total Activity in FY 2018	(44,404)
Net Pension Liability as of 2018	\$163,058

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1155000
 Submission Unit Name: CITY OF BERNE

Wages: \$880,435 Proportionate Share: 0.0001725

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$767,832	\$585,990

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,664	\$40
Net Difference Between Projected and Actual	17,355	0
Change of Assumptions	1,396	94,089
Changes in Proportion and Differences Between	2,270	928
Total	\$28,685	\$95,057

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,880
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,678
Total	\$95,558

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,609

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,900
2020	(23,777)
2021	(43,118)
2022	(10,377)
2023	0
Thereafter	0
Total	(\$66,372)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$922,443	\$585,990	\$305,425

PERF Net Pension Liability - Unaudited

CITY OF BERNE - 1155000

Net Pension Liability as of 2017	\$767,832
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,362)
- Net Difference Between Projected and Actual Investment	(65,606)
- Change of Assumptions	(105,021)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,802)
Pension Expense/Income	95,558
Contributions	(98,609)
Total Activity in FY 2018	(181,842)
Net Pension Liability as of 2018	\$585,990

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1156000
 Submission Unit Name: SPEEDWAY PUBLIC LIBRARY

Wages: \$311,559 Proportionate Share: 0.0000611

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$257,877	\$207,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,714	\$14
Net Difference Between Projected and Actual	6,147	0
Change of Assumptions	495	33,327
Changes in Proportion and Differences Between	11,097	942
Total	\$20,453	\$34,283

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,544
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(809)
Total	\$31,735

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,895

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,504
2020	(5,237)
2021	(12,420)
2022	(3,677)
2023	0
Thereafter	0
Total	(\$13,830)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$326,732	\$207,559	\$108,183

PERF Net Pension Liability - Unaudited

SPEEDWAY PUBLIC LIBRARY - 1156000

Net Pension Liability as of 2017	\$257,877
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,997)
- Net Difference Between Projected and Actual Investment	(21,716)
- Change of Assumptions	(36,972)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,527
Pension Expense/Income	31,735
Contributions	(34,895)
Total Activity in FY 2018	(50,318)
Net Pension Liability as of 2018	\$207,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1157000
 Submission Unit Name: TOWN OF ZIONSVILLE

Wages: \$3,618,924 Proportionate Share: 0.0007092

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,028,942	\$2,409,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,507	\$164
Net Difference Between Projected and Actual	71,351	0
Change of Assumptions	5,740	386,828
Changes in Proportion and Differences Between	143,606	4,964
Total	\$252,204	\$391,956

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$377,745
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	71,892
Total	\$449,637

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$405,318

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$119,349
2020	(65,089)
2021	(151,344)
2022	(42,668)
2023	0
Thereafter	0
Total	(\$139,752)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,792,444	\$2,409,184	\$1,255,697

PERF Net Pension Liability - Unaudited

TOWN OF ZIONSVILLE - 1157000

Net Pension Liability as of 2017	\$3,028,942
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,829)
- Net Difference Between Projected and Actual Investment	(255,913)
- Change of Assumptions	(429,720)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,385
Pension Expense/Income	449,637
Contributions	(405,318)
Total Activity in FY 2018	(619,758)
Net Pension Liability as of 2018	\$2,409,184

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1159000
 Submission Unit Name: WEST NOBLE SCHOOL CORPORATION

Wages: \$3,338,896 Proportionate Share: 0.0006544

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,211,419	\$2,223,026

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,073	\$152
Net Difference Between Projected and Actual	65,837	0
Change of Assumptions	5,296	356,938
Changes in Proportion and Differences Between	3,661	210,631
Total	\$103,867	\$567,721

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$348,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(80,108)
Total	\$268,449

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$373,956

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$42,693)
2020	(157,589)
2021	(224,200)
2022	(39,372)
2023	0
Thereafter	0
Total	(\$463,854)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,499,401	\$2,223,026	\$1,158,669

PERF Net Pension Liability - Unaudited

WEST NOBLE SCHOOL CORPORATION - 1159000

Net Pension Liability as of 2017	\$3,211,419
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(29,575)
- Net Difference Between Projected and Actual Investment	(281,144)
- Change of Assumptions	(403,204)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(168,963)
Pension Expense/Income	268,449
Contributions	(373,956)
Total Activity in FY 2018	(988,393)
Net Pension Liability as of 2018	\$2,223,026

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1160000
 Submission Unit Name: JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION

Wages: \$1,301,670 Proportionate Share: 0.0002551

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,141,709	\$866,586

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,333	\$59
Net Difference Between Projected and Actual	25,665	0
Change of Assumptions	2,065	139,142
Changes in Proportion and Differences Between	2,322	9,481
Total	\$41,385	\$148,682

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$135,875
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,744
Total	\$143,619

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$145,783

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,282
2020	(37,199)
2021	(65,033)
2022	(15,347)
2023	0
Thereafter	0
Total	(107,297)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,364,146	\$866,586	\$451,676

PERF Net Pension Liability - Unaudited

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION - 1160000

Net Pension Liability as of 2017	\$1,141,709
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,522)
- Net Difference Between Projected and Actual Investment	(97,692)
- Change of Assumptions	(155,408)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,337)
Pension Expense/Income	143,619
Contributions	(145,783)
Total Activity in FY 2018	(275,123)
Net Pension Liability as of 2018	\$866,586

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1161000
 Submission Unit Name: MONTPELIER PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	(1,510)
Total	(\$1,510)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

MONTPELIER PUBLIC LIBRARY - 1161000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,510
Pension Expense/Income	(1,510)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1162000
 Submission Unit Name: CITY OF HARTFORD CITY

Wages: \$1,201,750 Proportionate Share: 0.0002355

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,088,617	\$800,004

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,462	\$55
Net Difference Between Projected and Actual	23,693	0
Change of Assumptions	1,906	128,452
Changes in Proportion and Differences Between	3,317	25,371
Total	\$39,378	\$153,878

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,436
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,954)
Total	\$111,482

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$134,597

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,844
2020	(41,111)
2021	(67,064)
2022	(14,169)
2023	0
Thereafter	0
Total	(\$114,500)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,259,335	\$800,004	\$416,972

PERF Net Pension Liability - Unaudited

CITY OF HARTFORD CITY - 1162000

Net Pension Liability as of 2017	\$1,088,617
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,422)
- Net Difference Between Projected and Actual Investment	(93,928)
- Change of Assumptions	(144,025)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,123)
Pension Expense/Income	111,482
Contributions	(134,597)
Total Activity in FY 2018	(288,613)
Net Pension Liability as of 2018	\$800,004

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1163000
 Submission Unit Name: MILAN SCHOOLS

Wages: \$1,113,253 Proportionate Share: 0.0002182

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$990,463	\$741,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,694	\$51
Net Difference Between Projected and Actual	21,952	0
Change of Assumptions	1,766	119,016
Changes in Proportion and Differences Between	2,486	16,267
Total	\$35,898	\$135,334

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,221
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,994)
Total	\$87,227

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$122,584

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,390
2020	(34,749)
2021	(58,949)
2022	(13,128)
2023	0
Thereafter	0
Total	(\$99,436)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,166,823	\$741,235	\$386,341

PERF Net Pension Liability - Unaudited

MILAN SCHOOLS - 1163000

Net Pension Liability as of 2017	\$990,463
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,398)
- Net Difference Between Projected and Actual Investment	(85,064)
- Change of Assumptions	(133,153)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,744
Pension Expense/Income	87,227
Contributions	(122,584)
Total Activity in FY 2018	(249,228)
Net Pension Liability as of 2018	\$741,235

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1164000
 Submission Unit Name: ANDERSON TOWNSHIP, MADISON COUNTY

Wages: \$237,193 Proportionate Share: 0.0000465

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$198,093	\$157,963

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,066	\$11
Net Difference Between Projected and Actual	4,678	0
Change of Assumptions	376	25,363
Changes in Proportion and Differences Between	12,174	3,873
Total	\$19,294	\$29,247

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,768
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,838
Total	\$27,606

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,258

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$8,371
2020	(4,920)
2021	(10,606)
2022	(2,798)
2023	0
Thereafter	0
Total	(\$9,953)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$248,659	\$157,963	\$82,332

PERF Net Pension Liability - Unaudited
ANDERSON TOWNSHIP, MADISON COUNTY - 1164000

Net Pension Liability as of 2017	\$198,093
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,553)
- Net Difference Between Projected and Actual Investment	(16,725)
- Change of Assumptions	(28,168)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,968
Pension Expense/Income	27,606
Contributions	(23,258)
Total Activity in FY 2018	(40,130)
Net Pension Liability as of 2018	\$157,963

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1165000
 Submission Unit Name: SWITZERLAND COMMUNITY SCHOOL CORPORATION

Wages: \$2,040,979 Proportionate Share: 0.0004000

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,784,171	\$1,358,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,771	\$93
Net Difference Between Projected and Actual	40,243	0
Change of Assumptions	3,237	218,177
Changes in Proportion and Differences Between	3,122	36,930
Total	\$64,373	\$255,200

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$213,054
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,698)
Total	\$194,356

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$228,579

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,676)
2020	(59,335)
2021	(100,752)
2022	(24,064)
2023	0
Thereafter	0
Total	(\$190,827)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,138,998	\$1,358,818	\$708,233

PERF Net Pension Liability - Unaudited

SWITZERLAND COMMUNITY SCHOOL CORPORATION - 1165000

Net Pension Liability as of 2017	\$1,784,171
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,820)
- Net Difference Between Projected and Actual Investment	(152,530)
- Change of Assumptions	(243,586)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,806
Pension Expense/Income	194,356
Contributions	(228,579)
Total Activity in FY 2018	(425,353)
Net Pension Liability as of 2018	\$1,358,818

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1166000
 Submission Unit Name: VALPARAISO COMMUNITY SCHOOLS

Wages: \$6,796,013 Proportionate Share: 0.0013319

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,517,145	\$4,524,525

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,172	\$309
Net Difference Between Projected and Actual	133,999	0
Change of Assumptions	10,780	726,475
Changes in Proportion and Differences Between	278,432	17,525
Total	\$482,383	\$744,309

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$709,418
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,635
Total	\$717,053

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$761,154

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$163,239
2020	(95,563)
2021	(249,472)
2022	(80,130)
2023	0
Thereafter	0
Total	(\$261,926)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,122,329	\$4,524,525	\$2,358,239

PERF Net Pension Liability - Unaudited

VALPARAISO COMMUNITY SCHOOLS - 1166000

Net Pension Liability as of 2017	\$5,517,145
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(41,632)
- Net Difference Between Projected and Actual Investment	(462,105)
- Change of Assumptions	(804,277)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	359,495
Pension Expense/Income	717,053
Contributions	(761,154)
Total Activity in FY 2018	(992,620)
Net Pension Liability as of 2018	\$4,524,525

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1167000
 Submission Unit Name: JEFFERSON TOWNSHIP, GREENE COUNTY

Wages: \$13,193 Proportionate Share: 0.0000026

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$11,154	\$8,832

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116	\$1
Net Difference Between Projected and Actual	262	0
Change of Assumptions	21	1,418
Changes in Proportion and Differences Between	372	389
Total	\$771	\$1,808

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,385
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	117
Total	\$1,502

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,483

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$14)
2020	(302)
2021	(566)
2022	(155)
2023	0
Thereafter	0
Total	(\$1,037)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,903	\$8,832	\$4,604

PERF Net Pension Liability - Unaudited
JEFFERSON TOWNSHIP, GREENE COUNTY - 1167000

Net Pension Liability as of 2017	\$11,154
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(88)
- Net Difference Between Projected and Actual Investment	(943)
- Change of Assumptions	(1,576)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	266
Pension Expense/Income	1,502
Contributions	(1,483)
	<hr/>
Total Activity in FY 2018	(2,322)
	<hr/>
Net Pension Liability as of 2018	\$8,832

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1168000
 Submission Unit Name: TOWN OF OOLITIC

Wages: \$224,419 Proportionate Share: 0.0000440

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$215,046	\$149,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,955	\$10
Net Difference Between Projected and Actual	4,427	0
Change of Assumptions	356	23,999
Changes in Proportion and Differences Between	145	16,419
Total	\$6,883	\$40,428

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,436
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,834)
Total	\$16,602

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,135

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,338)
2020	(10,661)
2021	(14,898)
2022	(2,648)
2023	0
Thereafter	0
Total	(\$33,545)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$235,290	\$149,470	\$77,906

PERF Net Pension Liability - Unaudited

TOWN OF OOLITIC - 1168000

Net Pension Liability as of 2017	\$215,046
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,972)
- Net Difference Between Projected and Actual Investment	(18,808)
- Change of Assumptions	(27,096)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,167)
Pension Expense/Income	16,602
Contributions	(25,135)
Total Activity in FY 2018	(65,576)
Net Pension Liability as of 2018	\$149,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1169000
 Submission Unit Name: SOUTHEASTERN CAREER CENTER

Wages: \$428,197 Proportionate Share: 0.0000839

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$391,724	\$285,012

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,727	\$19
Net Difference Between Projected and Actual	8,441	0
Change of Assumptions	679	45,763
Changes in Proportion and Differences Between	1,547	29,265
Total	\$14,394	\$75,047

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,688
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,529)
Total	\$30,159

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,396

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$13,540)
2020	(17,251)
2021	(24,814)
2022	(5,048)
2023	0
Thereafter	0
Total	(\$60,653)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$448,655	\$285,012	\$148,552

PERF Net Pension Liability - Unaudited

SOUTHEASTERN CAREER CENTER - 1169000

Net Pension Liability as of 2017	\$391,724
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,427)
- Net Difference Between Projected and Actual Investment	(33,883)
- Change of Assumptions	(51,373)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(792)
Pension Expense/Income	30,159
Contributions	(47,396)
Total Activity in FY 2018	(106,712)
Net Pension Liability as of 2018	\$285,012

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1171000

Submission Unit Name: SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION

Wages: \$4,228,695 Proportionate Share: 0.0008287

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,484,912	\$2,815,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,816	\$192
Net Difference Between Projected and Actual	83,373	0
Change of Assumptions	6,707	452,008
Changes in Proportion and Differences Between	136,959	79,914
Total	\$263,855	\$532,114

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$441,395
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(92,460)
Total	\$348,935

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$473,614

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$23,891
2020	(76,489)
2021	(165,804)
2022	(49,857)
2023	0
Thereafter	0
Total	(92,460)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,431,469	\$2,815,131	\$1,467,282

PERF Net Pension Liability - Unaudited

SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION - 1171000

Net Pension Liability as of 2017	\$3,484,912
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,853)
- Net Difference Between Projected and Actual Investment	(293,158)
- Change of Assumptions	(501,254)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	276,163
Pension Expense/Income	348,935
Contributions	(473,614)
Total Activity in FY 2018	(669,781)
Net Pension Liability as of 2018	\$2,815,131

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1172000
 Submission Unit Name: CITY OF VALPARAISO

Wages: \$5,715,326 Proportionate Share: 0.0011201

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,038,421	\$3,805,030

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,762	\$260
Net Difference Between Projected and Actual	112,690	0
Change of Assumptions	9,066	610,950
Changes in Proportion and Differences Between	43,546	36,986
Total	\$215,064	\$648,196

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$596,605
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	59,590
Total	\$656,195

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$633,548

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$91,705
2020	(165,190)
2021	(292,259)
2022	(67,388)
2023	0
Thereafter	0
Total	(\$433,132)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,989,729	\$3,805,030	\$1,983,229

PERF Net Pension Liability - Unaudited

CITY OF VALPARAISO - 1172000

Net Pension Liability as of 2017	\$5,038,421
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(42,273)
- Net Difference Between Projected and Actual Investment	(431,691)
- Change of Assumptions	(682,780)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(99,294)
Pension Expense/Income	656,195
Contributions	(633,548)
Total Activity in FY 2018	(1,233,391)
Net Pension Liability as of 2018	\$3,805,030

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1173000
 Submission Unit Name: CITY OF INDIANAPOLIS

Wages: \$69,701,105 Proportionate Share: 0.0136600

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$60,664,945	\$46,403,638

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$606,869	\$3,168
Net Difference Between Projected and Actual	1,374,293	0
Change of Assumptions	110,558	7,450,748
Changes in Proportion and Differences Between	203,175	466,225
Total	\$2,294,895	\$7,920,141

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,275,807
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(633,961)
Total	\$6,641,846

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,813,799

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$475,378
2020	(1,893,672)
2021	(3,385,126)
2022	(821,826)
2023	0
Thereafter	0
Total	(\$5,625,246)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$73,046,785	\$46,403,638	\$24,186,156

PERF Net Pension Liability - Unaudited

CITY OF INDIANAPOLIS - 1173000

Net Pension Liability as of 2017	\$60,664,945
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(501,311)
- Net Difference Between Projected and Actual Investment	(5,180,306)
- Change of Assumptions	(8,314,216)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	906,479
Pension Expense/Income	6,641,846
Contributions	(7,813,799)
Total Activity in FY 2018	(14,261,307)
Net Pension Liability as of 2018	\$46,403,638

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1173001
 Submission Unit Name: CITY OF INDIANAPOLIS-DIVISION OF HOUSING

Wages: \$5,938,354 Proportionate Share: 0.0011638

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,176,283	\$3,953,481

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,704	\$270
Net Difference Between Projected and Actual	117,087	0
Change of Assumptions	9,419	634,786
Changes in Proportion and Differences Between	60,763	4,928
Total	\$238,973	\$639,984

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$619,882
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	57,413
Total	\$677,295

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$664,924

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$115,637
2020	(156,461)
2021	(290,170)
2022	(70,017)
2023	0
Thereafter	0
Total	(\$401,011)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,223,415	\$3,953,481	\$2,060,604

PERF Net Pension Liability - Unaudited
CITY OF INDIANAPOLIS-DIVISION OF HOUSING - 1173001

Net Pension Liability as of 2017	\$5,176,283
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(42,852)
- Net Difference Between Projected and Actual Investment	(442,189)
- Change of Assumptions	(708,476)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,656)
Pension Expense/Income	677,295
Contributions	(664,924)
Total Activity in FY 2018	(1,222,802)
Net Pension Liability as of 2018	\$3,953,481

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1174000
 Submission Unit Name: CITY OF BOONVILLE

Wages: \$434,994 Proportionate Share: 0.0000852

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$357,370	\$289,428

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,785	\$20
Net Difference Between Projected and Actual	8,572	0
Change of Assumptions	690	46,472
Changes in Proportion and Differences Between	25,111	12,274
Total	\$38,158	\$58,766

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,381
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,205)
Total	\$40,176

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,351

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$11,966
2020	(8,614)
2021	(18,835)
2022	(5,125)
2023	0
Thereafter	0
Total	(\$20,608)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$455,607	\$289,428	\$150,854

PERF Net Pension Liability - Unaudited

CITY OF BOONVILLE - 1174000

Net Pension Liability as of 2017	\$357,370
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,745)
- Net Difference Between Projected and Actual Investment	(30,041)
- Change of Assumptions	(51,520)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,539
Pension Expense/Income	40,176
Contributions	(40,351)
Total Activity in FY 2018	(67,942)
Net Pension Liability as of 2018	\$289,428

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1175000
 Submission Unit Name: STOCKTON TOWNSHIP, GREENE COUNTY

Wages: \$20,400 Proportionate Share: 0.0000040

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$17,400	\$13,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$178	\$1
Net Difference Between Projected and Actual	402	0
Change of Assumptions	32	2,182
Changes in Proportion and Differences Between	1,903	3,000
Total	\$2,515	\$5,183

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,131
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	817
Total	\$2,948

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$1,720)

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$791
2020	(1,352)
2021	(1,866)
2022	(241)
2023	0
Thereafter	0
Total	(\$2,668)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,390	\$13,588	\$7,082

PERF Net Pension Liability - Unaudited
STOCKTON TOWNSHIP, GREENE COUNTY - 1175000

Net Pension Liability as of 2017	\$17,400
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(139)
- Net Difference Between Projected and Actual Investment	(1,478)
- Change of Assumptions	(2,429)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,434)
Pension Expense/Income	2,948
Contributions	1,720
	(3,812)
Total Activity in FY 2018	(3,812)
Net Pension Liability as of 2018	\$13,588

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1176000
 Submission Unit Name: TOWN OF THORNTOWN

Wages: \$334,581 Proportionate Share: 0.0000656

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$270,816	\$222,846

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,914	\$15
Net Difference Between Projected and Actual	6,600	0
Change of Assumptions	531	35,781
Changes in Proportion and Differences Between	14,368	748
Total	\$24,413	\$36,544

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,941
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,262
Total	\$39,203

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,473

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$8,420
2020	(4,500)
2021	(12,104)
2022	(3,947)
2023	0
Thereafter	0
Total	(\$12,131)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$350,796	\$222,846	\$116,150

PERF Net Pension Liability - Unaudited

TOWN OF THORNTOWN - 1176000

Net Pension Liability as of 2017	\$270,816
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,034)
- Net Difference Between Projected and Actual Investment	(22,660)
- Change of Assumptions	(39,598)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,592
Pension Expense/Income	39,203
Contributions	(37,473)
Total Activity in FY 2018	(47,970)
Net Pension Liability as of 2018	\$222,846

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1178000
 Submission Unit Name: BEECH CREEK TOWNSHIP, GREENE COUNTY

Wages: \$10,000 Proportionate Share: 0.0000020

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$8,923	\$6,794

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$89	\$0
Net Difference Between Projected and Actual	201	0
Change of Assumptions	16	1,091
Changes in Proportion and Differences Between	829	93
Total	\$1,135	\$1,184

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,065
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,485
Total	\$2,550

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,496

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$659
2020	(167)
2021	(421)
2022	(120)
2023	0
Thereafter	0
Total	(\$49)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,695	\$6,794	\$3,541

PERF Net Pension Liability - Unaudited
BEECH CREEK TOWNSHIP, GREENE COUNTY - 1178000

Net Pension Liability as of 2017	\$8,923
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(73)
- Net Difference Between Projected and Actual Investment	(763)
- Change of Assumptions	(1,218)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,129)
Pension Expense/Income	2,550
Contributions	(1,496)
	(2,129)
Total Activity in FY 2018	(2,129)
Net Pension Liability as of 2018	\$6,794

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1179000
 Submission Unit Name: TRITON SCHOOLS

Wages: \$1,132,665 Proportionate Share: 0.0002220

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,068,094	\$754,144

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,863	\$51
Net Difference Between Projected and Actual	22,335	0
Change of Assumptions	1,797	121,088
Changes in Proportion and Differences Between	3,660	65,272
Total	\$37,655	\$186,411

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$118,245
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,631)
Total	\$93,614

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$126,853

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$14,195)
2020	(49,480)
2021	(71,725)
2022	(13,356)
2023	0
Thereafter	0
Total	(\$148,756)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,187,144	\$754,144	\$393,069

PERF Net Pension Liability - Unaudited

TRITON SCHOOLS - 1179000

Net Pension Liability as of 2017	\$1,068,094
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,643)
- Net Difference Between Projected and Actual Investment	(93,068)
- Change of Assumptions	(136,440)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,560)
Pension Expense/Income	93,614
Contributions	(126,853)
Total Activity in FY 2018	(313,950)
Net Pension Liability as of 2018	\$754,144

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1180000
 Submission Unit Name: SOUTH RIPLEY COMMUNITY SCHOOL CORPORATION

Wages: \$1,326,615 Proportionate Share: 0.0002600

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,213,986	\$883,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,551	\$60
Net Difference Between Projected and Actual	26,158	0
Change of Assumptions	2,104	141,815
Changes in Proportion and Differences Between	3,906	63,536
Total	\$43,719	\$205,411

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$138,485
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,894)
Total	\$115,591

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$146,456

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$17,790)
2020	(51,255)
2021	(77,005)
2022	(15,642)
2023	0
Thereafter	0
Total	(\$161,692)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,390,349	\$883,232	\$460,351

PERF Net Pension Liability - Unaudited

SOUTH RIPLEY COMMUNITY SCHOOL CORPORATION - 1180000

Net Pension Liability as of 2017	\$1,213,986
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,622)
- Net Difference Between Projected and Actual Investment	(105,008)
- Change of Assumptions	(159,203)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,056)
Pension Expense/Income	115,591
Contributions	(146,456)
Total Activity in FY 2018	(330,754)
Net Pension Liability as of 2018	\$883,232

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1181000
 Submission Unit Name: CITY OF BEECH GROVE

Wages: \$1,453,476 Proportionate Share: 0.0002849

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,214,878	\$967,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,657	\$66
Net Difference Between Projected and Actual	28,663	0
Change of Assumptions	2,306	155,397
Changes in Proportion and Differences Between	42,533	1,158
Total	\$86,159	\$156,621

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$151,748
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,700
Total	\$166,448

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,789

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$34,392
2020	(27,294)
2021	(60,420)
2022	(17,140)
2023	0
Thereafter	0
Total	(\$70,462)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,523,501	\$967,818	\$504,439

PERF Net Pension Liability - Unaudited

CITY OF BEECH GROVE - 1181000

Net Pension Liability as of 2017	\$1,214,878
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,538)
- Net Difference Between Projected and Actual Investment	(102,599)
- Change of Assumptions	(172,597)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,015
Pension Expense/Income	166,448
Contributions	(162,789)
Total Activity in FY 2018	(247,060)
Net Pension Liability as of 2018	\$967,818

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1182000
 Submission Unit Name: CITY OF GAS CITY

Wages: \$1,247,376 Proportionate Share: 0.0002445

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,146,617	\$830,578

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,862	\$57
Net Difference Between Projected and Actual	24,598	0
Change of Assumptions	1,979	133,361
Changes in Proportion and Differences Between	320	46,127
Total	\$37,759	\$179,545

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$130,229
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,495)
Total	\$100,734

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,706

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,758)
2020	(47,353)
2021	(72,964)
2022	(14,711)
2023	0
Thereafter	0
Total	(\$141,786)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,307,463	\$830,578	\$432,907

PERF Net Pension Liability - Unaudited

CITY OF GAS CITY - 1182000

Net Pension Liability as of 2017	\$1,146,617
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,081)
- Net Difference Between Projected and Actual Investment	(99,290)
- Change of Assumptions	(149,792)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,904)
Pension Expense/Income	100,734
Contributions	(139,706)
Total Activity in FY 2018	(316,039)
Net Pension Liability as of 2018	\$830,578

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1185000
 Submission Unit Name: FAIRFIELD COMMUNITY SCHOOLS

Wages: \$2,866,786 Proportionate Share: 0.0005618

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,449,834	\$1,908,460

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,959	\$130
Net Difference Between Projected and Actual	56,521	0
Change of Assumptions	4,547	306,430
Changes in Proportion and Differences Between	38,187	41,677
Total	\$124,214	\$348,237

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$299,235
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,691)
Total	\$281,544

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$312,517

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$13,749
2020	(71,822)
2021	(132,151)
2022	(33,799)
2023	0
Thereafter	0
Total	(\$224,023)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,004,223	\$1,908,460	\$994,713

PERF Net Pension Liability - Unaudited

FAIRFIELD COMMUNITY SCHOOLS - 1185000

Net Pension Liability as of 2017	\$2,449,834
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,795)
- Net Difference Between Projected and Actual Investment	(208,174)
- Change of Assumptions	(341,217)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,785
Pension Expense/Income	281,544
Contributions	(312,517)
Total Activity in FY 2018	(541,374)
Net Pension Liability as of 2018	\$1,908,460

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1186000
 Submission Unit Name: TAYLOR TOWNSHIP, GREENE COUNTY

Wages: \$5,500 Proportionate Share: 0.0000011

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,908	\$3,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49	\$0
Net Difference Between Projected and Actual	111	0
Change of Assumptions	9	600
Changes in Proportion and Differences Between	518	1,039
Total	\$687	\$1,639

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$586
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	220
Total	\$806

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$186
2020	(466)
2021	(607)
2022	(65)
2023	0
Thereafter	0
Total	(\$952)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,882	\$3,737	\$1,948

PERF Net Pension Liability - Unaudited
TAYLOR TOWNSHIP, GREENE COUNTY - 1186000

Net Pension Liability as of 2017	\$4,908
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(40)
- Net Difference Between Projected and Actual Investment	(419)
- Change of Assumptions	(670)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,615)
Pension Expense/Income	806
Contributions	767
Total Activity in FY 2018	(1,171)
Net Pension Liability as of 2018	\$3,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1187000
 Submission Unit Name: RICHLAND TOWNSHIP, GREENE COUNTY

Wages: \$25,950 Proportionate Share: 0.0000051

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$22,754	\$17,325

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$227	\$1
Net Difference Between Projected and Actual	513	0
Change of Assumptions	41	2,782
Changes in Proportion and Differences Between	457	1,629
Total	\$1,238	\$4,412

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,716
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,727)
Total	(\$2,011)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,353

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$139)
2020	(1,073)
2021	(1,655)
2022	(307)
2023	0
Thereafter	0
Total	(\$3,174)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$27,272	\$17,325	\$9,030

PERF Net Pension Liability - Unaudited
RICHLAND TOWNSHIP, GREENE COUNTY - 1187000

Net Pension Liability as of 2017	\$22,754
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(188)
- Net Difference Between Projected and Actual Investment	(1,945)
- Change of Assumptions	(3,106)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,174
Pension Expense/Income	(2,011)
Contributions	(1,353)
	<hr/>
Total Activity in FY 2018	(5,429)
	<hr/>
Net Pension Liability as of 2018	\$17,325

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1188000
 Submission Unit Name: STAFFORD TOWNSHIP, GREENE COUNTY

Wages: \$4,350 Proportionate Share: 0.0000009

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,015	\$3,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40	\$0
Net Difference Between Projected and Actual	91	0
Change of Assumptions	7	491
Changes in Proportion and Differences Between	82	139
Total	\$220	\$630

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$479
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	195
Total	\$674

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$82
2020	(169)
2021	(270)
2022	(53)
2023	0
Thereafter	0
Total	(\$410)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,813	\$3,057	\$1,594

PERF Net Pension Liability - Unaudited
STAFFORD TOWNSHIP, GREENE COUNTY - 1188000

Net Pension Liability as of 2017	\$4,015
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(33)
- Net Difference Between Projected and Actual Investment	(343)
- Change of Assumptions	(548)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(379)
Pension Expense/Income	674
Contributions	(329)
	(958)
Total Activity in FY 2018	(958)
Net Pension Liability as of 2018	\$3,057

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1189000
 Submission Unit Name: TOWN OF MARKLE

Wages: \$333,650 Proportionate Share: 0.0000654

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$252,523	\$222,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,906	\$15
Net Difference Between Projected and Actual	6,580	0
Change of Assumptions	529	35,672
Changes in Proportion and Differences Between	25,192	4,950
Total	\$35,207	\$40,637

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,834
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,135
Total	\$35,969

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,369

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$8,047
2020	(1,023)
2021	(8,520)
2022	(3,934)
2023	0
Thereafter	0
Total	(\$5,430)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$349,726	\$222,167	\$115,796

PERF Net Pension Liability - Unaudited

TOWN OF MARKLE - 1189000

Net Pension Liability as of 2017	\$252,523
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,709)
- Net Difference Between Projected and Actual Investment	(20,704)
- Change of Assumptions	(39,197)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,654
Pension Expense/Income	35,969
Contributions	(37,369)
Total Activity in FY 2018	(30,356)
Net Pension Liability as of 2018	\$222,167

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1190000
 Submission Unit Name: CITY OF LAKE STATION

Wages: \$1,187,506 Proportionate Share: 0.0002327

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,187,663	\$790,492

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,338	\$54
Net Difference Between Projected and Actual	23,411	0
Change of Assumptions	1,883	126,925
Changes in Proportion and Differences Between	0	122,457
Total	\$35,632	\$249,436

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$123,944
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(105,618)
Total	\$18,326

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$132,335

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$43,784)
2020	(66,866)
2021	(89,153)
2022	(14,001)
2023	0
Thereafter	0
Total	(\$213,804)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,244,362	\$790,492	\$412,015

PERF Net Pension Liability - Unaudited

CITY OF LAKE STATION - 1190000

Net Pension Liability as of 2017	\$1,187,663
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,349)
- Net Difference Between Projected and Actual Investment	(104,911)
- Change of Assumptions	(144,111)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,791)
Pension Expense/Income	18,326
Contributions	(132,335)
Total Activity in FY 2018	(397,171)
Net Pension Liability as of 2018	\$790,492

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1191000
 Submission Unit Name: CENTER TOWNSHIP LAKE COUNTY

Wages: \$76,907 Proportionate Share: 0.0000151

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$71,831	\$51,295

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$671	\$4
Net Difference Between Projected and Actual	1,519	0
Change of Assumptions	122	8,236
Changes in Proportion and Differences Between	240	3,499
Total	\$2,552	\$11,739

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,043
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,249)
Total	\$5,794

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,923

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$570)
2020	(3,066)
2021	(4,642)
2022	(909)
2023	0
Thereafter	0
Total	(\$9,187)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$80,747	\$51,295	\$26,736

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP LAKE COUNTY - 1191000

Net Pension Liability as of 2017	\$71,831
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(641)
- Net Difference Between Projected and Actual Investment	(6,242)
- Change of Assumptions	(9,267)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,257)
Pension Expense/Income	5,794
Contributions	(8,923)
Total Activity in FY 2018	(20,536)
Net Pension Liability as of 2018	\$51,295

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1192000
 Submission Unit Name: CITY OF BEDFORD

Wages: \$4,082,365 Proportionate Share: 0.0008001

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,566,558	\$2,717,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,546	\$186
Net Difference Between Projected and Actual	80,496	0
Change of Assumptions	6,476	436,409
Changes in Proportion and Differences Between	7,680	13,751
Total	\$130,198	\$450,346

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$426,162
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,465
Total	\$449,627

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$457,226

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$41,779
2020	(112,717)
2021	(201,074)
2022	(48,136)
2023	0
Thereafter	0
Total	(320,148)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,278,531	\$2,717,976	\$1,416,643

PERF Net Pension Liability - Unaudited

CITY OF BEDFORD - 1192000

Net Pension Liability as of 2017	\$3,566,558
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(29,605)
- Net Difference Between Projected and Actual Investment	(304,856)
- Change of Assumptions	(487,197)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,325)
Pension Expense/Income	449,627
Contributions	(457,226)
Total Activity in FY 2018	(848,582)
Net Pension Liability as of 2018	\$2,717,976

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1193000
 Submission Unit Name: JASPER PUBLIC LIBRARY

Wages: \$443,230 Proportionate Share: 0.0000869

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$398,862	\$295,203

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,861	\$20
Net Difference Between Projected and Actual	8,743	0
Change of Assumptions	703	47,399
Changes in Proportion and Differences Between	926	16,226
Total	\$14,233	\$63,645

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,286
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,000
Total	\$48,286

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,642

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,560)
2020	(15,446)
2021	(24,177)
2022	(5,229)
2023	0
Thereafter	0
Total	(\$49,412)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$464,697	\$295,203	\$153,864

PERF Net Pension Liability - Unaudited

JASPER PUBLIC LIBRARY - 1193000

Net Pension Liability as of 2017	\$398,862
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,424)
- Net Difference Between Projected and Actual Investment	(34,352)
- Change of Assumptions	(53,100)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,427)
Pension Expense/Income	48,286
Contributions	(49,642)
Total Activity in FY 2018	(103,659)
Net Pension Liability as of 2018	\$295,203

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1194000
 Submission Unit Name: DUBOIS COUNTY CONTRACTUAL LIBRARY

Wages: \$231,302 Proportionate Share: 0.0000453

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$181,585	\$153,886

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,013	\$11
Net Difference Between Projected and Actual	4,558	0
Change of Assumptions	367	24,709
Changes in Proportion and Differences Between	18,417	194
Total	\$25,355	\$24,914

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,128
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,488
Total	\$32,616

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,906

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$11,828
2020	(1,412)
2021	(7,251)
2022	(2,724)
2023	0
Thereafter	0
Total	\$441

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$242,242	\$153,886	\$80,207

PERF Net Pension Liability - Unaudited
DUBOIS COUNTY CONTRACTUAL LIBRARY - 1194000

Net Pension Liability as of 2017	\$181,585
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,305)
- Net Difference Between Projected and Actual Investment	(15,062)
- Change of Assumptions	(27,257)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,215
Pension Expense/Income	32,616
Contributions	(25,906)
Total Activity in FY 2018	(27,699)
Net Pension Liability as of 2018	\$153,886

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1196000
 Submission Unit Name: NORTHEAST SCHOOL CORPORATION

Wages: \$652,152 Proportionate Share: 0.0001278

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$606,324	\$434,142

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,678	\$30
Net Difference Between Projected and Actual	12,858	0
Change of Assumptions	1,034	69,708
Changes in Proportion and Differences Between	5,024	24,055
Total	\$24,594	\$93,793

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,071
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(62,142)
Total	\$5,929

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,037

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,461
2020	(25,419)
2021	(39,551)
2022	(7,690)
2023	0
Thereafter	0
Total	(\$69,199)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$683,410	\$434,142	\$226,280

PERF Net Pension Liability - Unaudited

NORTHEAST SCHOOL CORPORATION - 1196000

Net Pension Liability as of 2017	\$606,324
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,396)
- Net Difference Between Projected and Actual Investment	(52,653)
- Change of Assumptions	(78,409)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,384
Pension Expense/Income	5,929
Contributions	(73,037)
Total Activity in FY 2018	(172,182)
Net Pension Liability as of 2018	\$434,142

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1197000
 Submission Unit Name: CITY OF CLINTON

Wages: \$617,358 Proportionate Share: 0.0001210

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$541,631	\$411,042

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,376	\$28
Net Difference Between Projected and Actual	12,173	0
Change of Assumptions	979	65,999
Changes in Proportion and Differences Between	18,967	1,611
Total	\$37,495	\$67,638

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,449
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	41,125
Total	\$105,574

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,144

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$24,163
2020	(16,159)
2021	(30,868)
2022	(7,279)
2023	0
Thereafter	0
Total	(30,143)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$647,047	\$411,042	\$214,240

PERF Net Pension Liability - Unaudited

CITY OF CLINTON - 1197000

Net Pension Liability as of 2017	\$541,631
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,518)
- Net Difference Between Projected and Actual Investment	(46,348)
- Change of Assumptions	(73,716)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,437)
Pension Expense/Income	105,574
Contributions	(69,144)
Total Activity in FY 2018	(130,589)
Net Pension Liability as of 2018	\$411,042

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1198000
 Submission Unit Name: CULVER COMMUNITY SCHOOLS CORPORATION

Wages: \$1,181,073 Proportionate Share: 0.0002315

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,100,217	\$786,416

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,285	\$54
Net Difference Between Projected and Actual	23,291	0
Change of Assumptions	1,874	126,270
Changes in Proportion and Differences Between	0	80,507
Total	\$35,450	\$206,831

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$123,305
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(74,081)
Total	\$49,224

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,308

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$32,975)
2020	(51,262)
2021	(73,216)
2022	(13,928)
2023	0
Thereafter	0
Total	(\$171,381)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,237,945	\$786,416	\$409,890

PERF Net Pension Liability - Unaudited
CULVER COMMUNITY SCHOOLS CORPORATION - 1198000

Net Pension Liability as of 2017	\$1,100,217
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,809)
- Net Difference Between Projected and Actual Investment	(95,583)
- Change of Assumptions	(142,061)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,736
Pension Expense/Income	49,224
Contributions	(127,308)
	<hr/>
Total Activity in FY 2018	(313,801)
	<hr/>
Net Pension Liability as of 2018	\$786,416

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1199000
 Submission Unit Name: SHERIDAN COMMUNITY SCHOOLS

Wages: \$880,064 Proportionate Share: 0.0001725

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$771,847	\$585,990

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,664	\$40
Net Difference Between Projected and Actual	17,355	0
Change of Assumptions	1,396	94,089
Changes in Proportion and Differences Between	48,319	6,318
Total	\$74,734	\$100,447

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,880
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,632
Total	\$107,512

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,567

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$48,977
2020	(20,369)
2021	(43,944)
2022	(10,377)
2023	0
Thereafter	0
Total	(25,713)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$922,443	\$585,990	\$305,425

PERF Net Pension Liability - Unaudited

SHERIDAN COMMUNITY SCHOOLS - 1199000

Net Pension Liability as of 2017	\$771,847
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,435)
- Net Difference Between Projected and Actual Investment	(66,040)
- Change of Assumptions	(105,086)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,241)
Pension Expense/Income	107,512
Contributions	(98,567)
Total Activity in FY 2018	(185,857)
Net Pension Liability as of 2018	\$585,990

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1200000
 Submission Unit Name: TOWN OF ASHLEY

Wages: \$346,450 Proportionate Share: 0.0000679

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$277,508	\$230,659

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,017	\$16
Net Difference Between Projected and Actual	6,831	0
Change of Assumptions	550	37,036
Changes in Proportion and Differences Between	18,232	8,610
Total	\$28,630	\$45,662

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,166
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,323
Total	\$39,489

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,803

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,760
2020	(4,750)
2021	(11,956)
2022	(4,086)
2023	0
Thereafter	0
Total	(\$17,032)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$363,095	\$230,659	\$120,223

PERF Net Pension Liability - Unaudited

TOWN OF ASHLEY - 1200000

Net Pension Liability as of 2017	\$277,508
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,054)
- Net Difference Between Projected and Actual Investment	(23,153)
- Change of Assumptions	(40,942)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,614
Pension Expense/Income	39,489
Contributions	(38,803)
Total Activity in FY 2018	(46,849)
Net Pension Liability as of 2018	\$230,659

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1201000
 Submission Unit Name: SEYMOUR COMMUNITY SCHOOLS

Wages: \$6,028,150 Proportionate Share: 0.0011814

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,347,160	\$4,013,269

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,486	\$274
Net Difference Between Projected and Actual	118,857	0
Change of Assumptions	9,562	644,386
Changes in Proportion and Differences Between	42,190	53,872
Total	\$223,095	\$698,532

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$629,256
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	195,446
Total	\$824,702

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$675,120

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$89,934
2020	(180,978)
2021	(313,318)
2022	(71,075)
2023	0
Thereafter	0
Total	(\$475,437)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,317,531	\$4,013,269	\$2,091,766

PERF Net Pension Liability - Unaudited

SEYMOUR COMMUNITY SCHOOLS - 1201000

Net Pension Liability as of 2017	\$5,347,160
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(45,186)
- Net Difference Between Projected and Actual Investment	(458,882)
- Change of Assumptions	(720,677)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(258,728)
Pension Expense/Income	824,702
Contributions	(675,120)
Total Activity in FY 2018	(1,333,891)
Net Pension Liability as of 2018	\$4,013,269

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1202000
 Submission Unit Name: NORTH HARRISON COMMUNITY SCHOOL CORPORATION

Wages: \$2,615,724 Proportionate Share: 0.0005126

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,348,110	\$1,741,325

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,773	\$119
Net Difference Between Projected and Actual	51,571	0
Change of Assumptions	4,149	279,594
Changes in Proportion and Differences Between	13,625	71,549
Total	\$92,118	\$351,262

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$273,029
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42,225
Total	\$315,254

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$292,947

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,314
2020	(87,989)
2021	(141,630)
2022	(30,839)
2023	0
Thereafter	0
Total	(259,144)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,741,126	\$1,741,325	\$907,601

PERF Net Pension Liability - Unaudited

NORTH HARRISON COMMUNITY SCHOOL CORPORATION - 1202000

Net Pension Liability as of 2017	\$2,348,110
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,117)
- Net Difference Between Projected and Actual Investment	(202,133)
- Change of Assumptions	(313,146)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(93,696)
Pension Expense/Income	315,254
Contributions	(292,947)
Total Activity in FY 2018	(606,785)
Net Pension Liability as of 2018	\$1,741,325

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1203000
 Submission Unit Name: CITY OF KENDALLVILLE - HOUSING AUTHORITY

Wages: \$184,328 Proportionate Share: 0.0000361

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$173,554	\$122,633

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,604	\$8
Net Difference Between Projected and Actual	3,632	0
Change of Assumptions	292	19,690
Changes in Proportion and Differences Between	3,572	8,204
Total	\$9,100	\$27,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,228
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,377
Total	\$22,605

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,645

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,551
2020	(7,546)
2021	(11,634)
2022	(2,173)
2023	0
Thereafter	0
Total	(\$18,802)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$193,045	\$122,633	\$63,918

PERF Net Pension Liability - Unaudited
CITY OF KENDALLVILLE - HOUSING AUTHORITY - 1203000

Net Pension Liability as of 2017	\$173,554
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,565)
- Net Difference Between Projected and Actual Investment	(15,120)
- Change of Assumptions	(22,185)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,011)
Pension Expense/Income	22,605
Contributions	(20,645)
Total Activity in FY 2018	(50,921)
Net Pension Liability as of 2018	\$122,633

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1204000
 Submission Unit Name: ROOT TOWNSHIP, ADAMS COUNTY

Wages: \$12,375 Proportionate Share: 0.0000024

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$11,154	\$8,153

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$107	\$1
Net Difference Between Projected and Actual	241	0
Change of Assumptions	19	1,309
Changes in Proportion and Differences Between	201	423
Total	\$568	\$1,733

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,366
Total	\$2,644

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,386

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$117
2020	(442)
2021	(694)
2022	(146)
2023	0
Thereafter	0
Total	(\$1,165)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,834	\$8,153	\$4,249

PERF Net Pension Liability - Unaudited

ROOT TOWNSHIP, ADAMS COUNTY - 1204000

Net Pension Liability as of 2017	\$11,154
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(97)
- Net Difference Between Projected and Actual Investment	(964)
- Change of Assumptions	(1,469)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,729)
Pension Expense/Income	2,644
Contributions	(1,386)
Total Activity in FY 2018	(3,001)
Net Pension Liability as of 2018	\$8,153

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1206000
 Submission Unit Name: WARREN PUBLIC LIBRARY

Wages: \$34,500 Proportionate Share: 0.0000068

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$29,446	\$23,100

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$302	\$2
Net Difference Between Projected and Actual	684	0
Change of Assumptions	55	3,709
Changes in Proportion and Differences Between	586	34
Total	\$1,627	\$3,745

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,622
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	434
Total	\$4,056

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,864

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$600
2020	(768)
2021	(1,541)
2022	(409)
2023	0
Thereafter	0
Total	(\$2,118)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$36,363	\$23,100	\$12,040

PERF Net Pension Liability - Unaudited

WARREN PUBLIC LIBRARY - 1206000

Net Pension Liability as of 2017	\$29,446
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(236)
- Net Difference Between Projected and Actual Investment	(2,498)
- Change of Assumptions	(4,127)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	323
Pension Expense/Income	4,056
Contributions	(3,864)
Total Activity in FY 2018	(6,346)
Net Pension Liability as of 2018	\$23,100

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1208000
 Submission Unit Name: CITY OF GARRETT

Wages: \$1,848,795 Proportionate Share: 0.0003623

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,604,817	\$1,230,749

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,096	\$84
Net Difference Between Projected and Actual	36,450	0
Change of Assumptions	2,932	197,614
Changes in Proportion and Differences Between	28,012	1,490
Total	\$83,490	\$199,188

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$192,974
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,938
Total	\$228,912

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$207,065

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$41,915
2020	(46,840)
2021	(88,975)
2022	(21,798)
2023	0
Thereafter	0
Total	(\$115,698)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,937,398	\$1,230,749	\$641,482

PERF Net Pension Liability - Unaudited

CITY OF GARRETT - 1208000

Net Pension Liability as of 2017	\$1,604,817
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,220)
- Net Difference Between Projected and Actual Investment	(136,944)
- Change of Assumptions	(220,449)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,302)
Pension Expense/Income	228,912
Contributions	(207,065)
Total Activity in FY 2018	(374,068)
Net Pension Liability as of 2018	\$1,230,749

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1209000
 Submission Unit Name: PERU PUBLIC LIBRARY

Wages: \$166,613 Proportionate Share: 0.0000327

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$170,877	\$111,083

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,453	\$8
Net Difference Between Projected and Actual	3,290	0
Change of Assumptions	265	17,836
Changes in Proportion and Differences Between	25	16,229
Total	\$5,033	\$34,073

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,417
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,603)
Total	\$7,814

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,661

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,694)
2020	(10,058)
2021	(13,321)
2022	(1,967)
2023	0
Thereafter	0
Total	(\$29,040)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$174,863	\$111,083	\$57,898

PERF Net Pension Liability - Unaudited

PERU PUBLIC LIBRARY - 1209000

Net Pension Liability as of 2017	\$170,877
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,667)
- Net Difference Between Projected and Actual Investment	(15,173)
- Change of Assumptions	(20,315)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,792)
Pension Expense/Income	7,814
Contributions	(18,661)
Total Activity in FY 2018	(59,794)
Net Pension Liability as of 2018	\$111,083

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1210000
 Submission Unit Name: PORTER COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$1,365,402 Proportionate Share: 0.0002676

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,245,663	\$909,049

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,889	\$62
Net Difference Between Projected and Actual	26,922	0
Change of Assumptions	2,166	145,960
Changes in Proportion and Differences Between	16,024	34,364
Total	\$57,001	\$180,386

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,533
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,799)
Total	\$140,734

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,926

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$18,176
2020	(47,497)
2021	(77,965)
2022	(16,099)
2023	0
Thereafter	0
Total	(\$123,385)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,430,990	\$909,049	\$473,808

PERF Net Pension Liability - Unaudited
PORTER COUNTY PUBLIC LIBRARY SYSTEM - 1210000

Net Pension Liability as of 2017	\$1,245,663
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,862)
- Net Difference Between Projected and Actual Investment	(107,667)
- Change of Assumptions	(163,794)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,099)
Pension Expense/Income	140,734
Contributions	(152,926)
Total Activity in FY 2018	(336,614)
Net Pension Liability as of 2018	\$909,049

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1212000
 Submission Unit Name: TOWN OF CAMBRIDGE CITY

Wages: \$550,165 Proportionate Share: 0.0001078

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$484,970	\$366,201

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,789	\$25
Net Difference Between Projected and Actual	10,845	0
Change of Assumptions	872	58,799
Changes in Proportion and Differences Between	701	3,656
Total	\$17,207	\$62,480

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,418
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,940
Total	\$61,358

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,618

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,289
2020	(16,085)
2021	(27,989)
2022	(6,488)
2023	0
Thereafter	0
Total	(45,273)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$576,460	\$366,201	\$190,869

PERF Net Pension Liability - Unaudited

TOWN OF CAMBRIDGE CITY - 1212000

Net Pension Liability as of 2017	\$484,970
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,070)
- Net Difference Between Projected and Actual Investment	(41,554)
- Change of Assumptions	(65,714)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,171)
Pension Expense/Income	61,358
Contributions	(61,618)
Total Activity in FY 2018	(118,769)
Net Pension Liability as of 2018	\$366,201

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1212001
 Submission Unit Name: TOWN OF CAMBRIDGE CITY-WESTERN WAYNE REGIONAL DIST

Wages: \$115,470 Proportionate Share: 0.0000226

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$101,277	\$76,773

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,004	\$5
Net Difference Between Projected and Actual	2,274	0
Change of Assumptions	183	12,327
Changes in Proportion and Differences Between	184	2,494
Total	\$3,645	\$14,826

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,038
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,737
Total	\$13,775

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,933

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$574)
2020	(3,463)
2021	(5,785)
2022	(1,359)
2023	0
Thereafter	0
Total	(\$11,181)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$120,853	\$76,773	\$40,015

PERF Net Pension Liability - Unaudited

TOWN OF CAMBRIDGE CITY-WESTERN WAYNE REGIONAL DIST - 1212001

Net Pension Liability as of 2017	\$101,277
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(845)
- Net Difference Between Projected and Actual Investment	(8,668)
- Change of Assumptions	(13,770)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,063)
Pension Expense/Income	13,775
Contributions	(12,933)
Total Activity in FY 2018	(24,504)
Net Pension Liability as of 2018	\$76,773

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1213000
 Submission Unit Name: TOWN OF BOSWELL

Wages: \$222,991 Proportionate Share: 0.0000437

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$178,908	\$148,451

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,941	\$10
Net Difference Between Projected and Actual	4,397	0
Change of Assumptions	354	23,836
Changes in Proportion and Differences Between	10,474	4,814
Total	\$17,166	\$28,660

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,276
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,432)
Total	\$20,844

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,975

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,931
2020	(3,040)
2021	(7,756)
2022	(2,629)
2023	0
Thereafter	0
Total	(\$11,494)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$233,686	\$148,451	\$77,374

PERF Net Pension Liability - Unaudited

TOWN OF BOSWELL - 1213000

Net Pension Liability as of 2017	\$178,908
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,328)
- Net Difference Between Projected and Actual Investment	(14,933)
- Change of Assumptions	(26,355)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,290
Pension Expense/Income	20,844
Contributions	(24,975)
Total Activity in FY 2018	(30,457)
Net Pension Liability as of 2018	\$148,451

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1214000
 Submission Unit Name: GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY

Wages: \$54,105 Proportionate Share: 0.0000106

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$47,739	\$36,009

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$471	\$2
Net Difference Between Projected and Actual	1,066	0
Change of Assumptions	86	5,782
Changes in Proportion and Differences Between	18	450
Total	\$1,641	\$6,234

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,646
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(153)
Total	\$5,493

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,060

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$407
2020	(1,598)
2021	(2,765)
2022	(637)
2023	0
Thereafter	0
Total	(\$4,593)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$56,683	\$36,009	\$18,768

PERF Net Pension Liability - Unaudited
GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY - 1214000

Net Pension Liability as of 2017	\$47,739
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(401)
- Net Difference Between Projected and Actual Investment	(4,092)
- Change of Assumptions	(6,462)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(208)
Pension Expense/Income	5,493
Contributions	(6,060)
Total Activity in FY 2018	(11,730)
Net Pension Liability as of 2018	\$36,009

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1215000
 Submission Unit Name: TOWN OF PLAINFIELD

Wages: \$8,590,829 Proportionate Share: 0.0016836

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,267,744	\$5,719,265

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$74,797	\$390
Net Difference Between Projected and Actual	169,382	0
Change of Assumptions	13,626	918,307
Changes in Proportion and Differences Between	1,505,752	47,637
Total	\$1,763,557	\$966,334

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$896,746
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	581,145
Total	\$1,477,891

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$904,281

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$637,305
2020	243,939
2021	17,268
2022	(101,289)
2023	0
Thereafter	0
Total	\$797,223

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,003,043	\$5,719,265	\$2,980,953

PERF Net Pension Liability - Unaudited

TOWN OF PLAINFIELD - 1215000

Net Pension Liability as of 2017	\$5,267,744
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,545)
- Net Difference Between Projected and Actual Investment	(399,777)
- Change of Assumptions	(989,259)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,288,492
Pension Expense/Income	1,477,891
Contributions	(904,281)
Total Activity in FY 2018	451,521
Net Pension Liability as of 2018	\$5,719,265

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1216000
 Submission Unit Name: WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY

Wages: \$112,354 Proportionate Share: 0.0000220

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$107,969	\$74,735

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$977	\$5
Net Difference Between Projected and Actual	2,213	0
Change of Assumptions	178	12,000
Changes in Proportion and Differences Between	2,898	6,829
Total	\$6,266	\$18,834

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,718
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22)
Total	\$11,696

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,584

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,295
2020	(5,004)
2021	(7,535)
2022	(1,324)
2023	0
Thereafter	0
Total	(\$12,568)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$117,645	\$74,735	\$38,953

PERF Net Pension Liability - Unaudited

WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY - 1216000

Net Pension Liability as of 2017	\$107,969
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(994)
- Net Difference Between Projected and Actual Investment	(9,453)
- Change of Assumptions	(13,556)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,343)
Pension Expense/Income	11,696
Contributions	(12,584)
Total Activity in FY 2018	(33,234)
Net Pension Liability as of 2018	\$74,735

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1217000
 Submission Unit Name: CARMEL PUBLIC LIBRARY

Wages: \$1,777,640 Proportionate Share: 0.0003484

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,605,263	\$1,183,531

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,478	\$81
Net Difference Between Projected and Actual	35,052	0
Change of Assumptions	2,820	190,032
Changes in Proportion and Differences Between	8,953	34,076
Total	\$62,303	\$224,189

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$185,570
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,747)
Total	\$181,823

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$199,096

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,581
2020	(59,350)
2021	(98,157)
2022	(20,960)
2023	0
Thereafter	0
Total	(\$161,886)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,863,067	\$1,183,531	\$616,871

PERF Net Pension Liability - Unaudited

CARMEL PUBLIC LIBRARY - 1217000

Net Pension Liability as of 2017	\$1,605,263
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,843)
- Net Difference Between Projected and Actual Investment	(138,390)
- Change of Assumptions	(212,986)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,240)
Pension Expense/Income	181,823
Contributions	(199,096)
Total Activity in FY 2018	(421,732)
Net Pension Liability as of 2018	\$1,183,531

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1218000
 Submission Unit Name: CASS TOWNSHIP SCHOOLS, LAPORTE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	21
Total	\$21

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$21
2020	1
2021	0
2022	0
2023	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
CASS TOWNSHIP SCHOOLS, LAPORTE COUNTY - 1218000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21)
Pension Expense/Income	21
Contributions	0
	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1221000
 Submission Unit Name: GREENWOOD COMMUNITY SCHOOL CORPORATION

Wages: \$5,487,005 Proportionate Share: 0.0010753

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,381,682	\$3,652,843

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,772	\$249
Net Difference Between Projected and Actual	108,183	0
Change of Assumptions	8,703	586,515
Changes in Proportion and Differences Between	322,394	4,543
Total	\$487,052	\$591,307

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$572,743
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	150,578
Total	\$723,321

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$612,610

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$203,834
2020	(56,262)
2021	(187,134)
2022	(64,693)
2023	0
Thereafter	0
Total	(104,255)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,750,162	\$3,652,843	\$1,903,907

PERF Net Pension Liability - Unaudited
GREENWOOD COMMUNITY SCHOOL CORPORATION - 1221000

Net Pension Liability as of 2017	\$4,381,682
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,289)
- Net Difference Between Projected and Actual Investment	(365,240)
- Change of Assumptions	(648,164)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	206,143
Pension Expense/Income	723,321
Contributions	(612,610)
Total Activity in FY 2018	(728,839)
Net Pension Liability as of 2018	\$3,652,843

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1222000
 Submission Unit Name: JOHN GLENN SCHOOL

Wages: \$1,925,958 Proportionate Share: 0.0003774

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,593,217	\$1,282,045

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,767	\$88
Net Difference Between Projected and Actual	37,969	0
Change of Assumptions	3,055	205,850
Changes in Proportion and Differences Between	83,428	3,881
Total	\$141,219	\$209,819

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$201,017
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,294
Total	\$237,311

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$215,700

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$62,121
2020	(31,262)
2021	(76,754)
2022	(22,705)
2023	0
Thereafter	0
Total	(\$68,600)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,018,145	\$1,282,045	\$668,218

PERF Net Pension Liability - Unaudited

JOHN GLENN SCHOOL - 1222000

Net Pension Liability as of 2017	\$1,593,217
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,342)
- Net Difference Between Projected and Actual Investment	(134,172)
- Change of Assumptions	(228,375)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,106
Pension Expense/Income	237,311
Contributions	(215,700)
Total Activity in FY 2018	(311,172)
Net Pension Liability as of 2018	\$1,282,045

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1223000
 Submission Unit Name: SOUTH HARRISON COMMUNITY SCHOOL CORPORATION

Wages: \$3,369,096 Proportionate Share: 0.0006603

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,954,880	\$2,243,069

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,335	\$153
Net Difference Between Projected and Actual	66,431	0
Change of Assumptions	5,344	360,156
Changes in Proportion and Differences Between	0	66,554
Total	\$101,110	\$426,863

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$351,699
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(96,239)
Total	\$255,460

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$374,817

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$17,049)
2020	(100,107)
2021	(168,871)
2022	(39,726)
2023	0
Thereafter	0
Total	(\$325,753)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,530,951	\$2,243,069	\$1,169,116

PERF Net Pension Liability - Unaudited

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION - 1223000

Net Pension Liability as of 2017	\$2,954,880
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,641)
- Net Difference Between Projected and Actual Investment	(252,832)
- Change of Assumptions	(402,255)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87,274
Pension Expense/Income	255,460
Contributions	(374,817)
Total Activity in FY 2018	(711,811)
Net Pension Liability as of 2018	\$2,243,069

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1224000
 Submission Unit Name: BROWN COUNTY

Wages: \$4,072,198 Proportionate Share: 0.0007981

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,570,573	\$2,711,182

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,457	\$185
Net Difference Between Projected and Actual	80,295	0
Change of Assumptions	6,459	435,318
Changes in Proportion and Differences Between	4,333	14,632
Total	\$126,544	\$450,135

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$425,097
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,697)
Total	\$417,400

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$452,021

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$43,969
2020	(115,390)
2021	(204,154)
2022	(48,016)
2023	0
Thereafter	0
Total	(323,591)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,267,836	\$2,711,182	\$1,413,102

PERF Net Pension Liability - Unaudited

BROWN COUNTY - 1224000

Net Pension Liability as of 2017	\$3,570,573
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(29,766)
- Net Difference Between Projected and Actual Investment	(305,491)
- Change of Assumptions	(486,187)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,326)
Pension Expense/Income	417,400
Contributions	(452,021)
Total Activity in FY 2018	(859,391)
Net Pension Liability as of 2018	\$2,711,182

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1224001
 Submission Unit Name: BROWN COUNTY SOLID WASTE-MANAGEMENT DISTRICT

Wages: \$118,555 Proportionate Share: 0.0000232

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$95,477	\$78,811

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,031	\$5
Net Difference Between Projected and Actual	2,334	0
Change of Assumptions	188	12,654
Changes in Proportion and Differences Between	8,785	120
Total	\$12,338	\$12,779

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,357
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,206
Total	\$18,563

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,278

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,344
2020	(1,174)
2021	(4,216)
2022	(1,395)
2023	0
Thereafter	0
Total	(\$441)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$124,062	\$78,811	\$41,078

PERF Net Pension Liability - Unaudited

BROWN COUNTY SOLID WASTE-MANAGEMENT DISTRICT - 1224001

Net Pension Liability as of 2017	\$95,477
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(713)
- Net Difference Between Projected and Actual Investment	(7,982)
- Change of Assumptions	(13,999)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	743
Pension Expense/Income	18,563
Contributions	(13,278)
Total Activity in FY 2018	(16,666)
Net Pension Liability as of 2018	\$78,811

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1225000
 Submission Unit Name: WASHINGTON COUNTY

Wages: \$5,191,580 Proportionate Share: 0.0010174

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,552,559	\$3,456,154

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,200	\$236
Net Difference Between Projected and Actual	102,358	0
Change of Assumptions	8,234	554,933
Changes in Proportion and Differences Between	47,526	18,347
Total	\$203,318	\$573,516

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$541,904
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53,209
Total	\$595,113

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$581,456

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$91,967
2020	(141,763)
2021	(259,193)
2022	(61,209)
2023	0
Thereafter	0
Total	(370,198)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,440,542	\$3,456,154	\$1,801,391

PERF Net Pension Liability - Unaudited

WASHINGTON COUNTY - 1225000

Net Pension Liability as of 2017	\$4,552,559
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(37,961)
- Net Difference Between Projected and Actual Investment	(389,527)
- Change of Assumptions	(619,794)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(62,780)
Pension Expense/Income	595,113
Contributions	(581,456)
Total Activity in FY 2018	(1,096,405)
Net Pension Liability as of 2018	\$3,456,154

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1226000
 Submission Unit Name: KENTLAND PUBLIC LIBRARY

Wages: \$64,944 Proportionate Share: 0.0000127

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$56,662	\$43,142

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$564	\$3
Net Difference Between Projected and Actual	1,278	0
Change of Assumptions	103	6,927
Changes in Proportion and Differences Between	61	179
Total	\$2,006	\$7,109

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,764
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	244
Total	\$7,008

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,274

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$652
2020	(1,793)
2021	(3,197)
2022	(765)
2023	0
Thereafter	0
Total	(5,103)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$67,913	\$43,142	\$22,486

PERF Net Pension Liability - Unaudited

KENTLAND PUBLIC LIBRARY - 1226000

Net Pension Liability as of 2017	\$56,662
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(471)
- Net Difference Between Projected and Actual Investment	(4,844)
- Change of Assumptions	(7,734)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(205)
Pension Expense/Income	7,008
Contributions	(7,274)
Total Activity in FY 2018	(13,520)
Net Pension Liability as of 2018	\$43,142

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1227000
 Submission Unit Name: HAMILTON COMMUNITY SCHOOLS

Wages: \$640,211 Proportionate Share: 0.0001255

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$592,493	\$426,329

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,576	\$29
Net Difference Between Projected and Actual	12,626	0
Change of Assumptions	1,016	68,453
Changes in Proportion and Differences Between	1,323	33,619
Total	\$20,541	\$102,101

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,846
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,605)
Total	\$48,241

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,701

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$9,891)
2020	(25,866)
2021	(38,253)
2022	(7,550)
2023	0
Thereafter	0
Total	(\$81,560)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$671,111	\$426,329	\$222,208

PERF Net Pension Liability - Unaudited

HAMILTON COMMUNITY SCHOOLS - 1227000

Net Pension Liability as of 2017	\$592,493
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,245)
- Net Difference Between Projected and Actual Investment	(51,390)
- Change of Assumptions	(76,950)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,119)
Pension Expense/Income	48,241
Contributions	(71,701)
Total Activity in FY 2018	(166,164)
Net Pension Liability as of 2018	\$426,329

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1228000
 Submission Unit Name: ECKHART PUBLIC LIBRARY

Wages: \$541,717 Proportionate Share: 0.0001062

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$372,539	\$360,766

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,718	\$25
Net Difference Between Projected and Actual	10,684	0
Change of Assumptions	860	57,926
Changes in Proportion and Differences Between	82,279	327
Total	\$98,541	\$58,278

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,566
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	61,962
Total	\$118,528

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,685

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$44,514
2020	8,358
2021	(6,219)
2022	(6,390)
2023	0
Thereafter	0
Total	\$40,263

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$567,904	\$360,766	\$188,036

PERF Net Pension Liability - Unaudited

ECKHART PUBLIC LIBRARY - 1228000

Net Pension Liability as of 2017	\$372,539
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,093)
- Net Difference Between Projected and Actual Investment	(29,567)
- Change of Assumptions	(63,047)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,091
Pension Expense/Income	118,528
Contributions	(60,685)
Total Activity in FY 2018	(11,773)
Net Pension Liability as of 2018	\$360,766

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1229000
 Submission Unit Name: PIONEER REGIONAL SCHOOL CORPORATION

Wages: \$572,698 Proportionate Share: 0.0001122

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$517,539	\$381,148

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,985	\$26
Net Difference Between Projected and Actual	11,288	0
Change of Assumptions	908	61,199
Changes in Proportion and Differences Between	10,418	11,319
Total	\$27,599	\$72,544

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,762
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,861
Total	\$68,623

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,139

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$12,153
2020	(18,625)
2021	(31,723)
2022	(6,750)
2023	0
Thereafter	0
Total	(44,945)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$599,989	\$381,148	\$198,659

PERF Net Pension Liability - Unaudited
PIONEER REGIONAL SCHOOL CORPORATION - 1229000

Net Pension Liability as of 2017	\$517,539
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,468)
- Net Difference Between Projected and Actual Investment	(44,630)
- Change of Assumptions	(68,601)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,176)
Pension Expense/Income	68,623
Contributions	(64,139)
	(136,391)
Total Activity in FY 2018	(136,391)
Net Pension Liability as of 2018	\$381,148

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1230000
 Submission Unit Name: KNOX COUNTY PUBLIC LIBRARY

Wages: \$363,602 Proportionate Share: 0.0000713

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$340,416	\$242,209

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,168	\$17
Net Difference Between Projected and Actual	7,173	0
Change of Assumptions	577	38,890
Changes in Proportion and Differences Between	2,036	21,696
Total	\$12,954	\$60,603

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,977
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,258)
Total	\$33,719

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,723

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,309)
2020	(15,543)
2021	(22,508)
2022	(4,289)
2023	0
Thereafter	0
Total	(\$47,649)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$381,276	\$242,209	\$126,243

PERF Net Pension Liability - Unaudited

KNOX COUNTY PUBLIC LIBRARY - 1230000

Net Pension Liability as of 2017	\$340,416
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,050)
- Net Difference Between Projected and Actual Investment	(29,608)
- Change of Assumptions	(43,779)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,766)
Pension Expense/Income	33,719
Contributions	(40,723)
Total Activity in FY 2018	(98,207)
Net Pension Liability as of 2018	\$242,209

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1231000
 Submission Unit Name: BEECH GROVE PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	5,136
Total	\$0	\$5,136

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,188)
Total	(\$34,188)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,136)
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	(\$5,136)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,188
Pension Expense/Income	(34,188)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1232000
 Submission Unit Name: TOWN OF OAKTOWN

Wages: \$48,720 Proportionate Share: 0.0000095

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$35,692	\$32,272

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$422	\$2
Net Difference Between Projected and Actual	956	0
Change of Assumptions	77	5,182
Changes in Proportion and Differences Between	6,056	125
Total	\$7,511	\$5,309

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,060
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,428
Total	\$7,488

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,463

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,518
2020	285
2021	(1,030)
2022	(571)
2023	0
Thereafter	0
Total	\$2,202

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$50,801	\$32,272	\$16,821

PERF Net Pension Liability - Unaudited

TOWN OF OAKTOWN - 1232000

Net Pension Liability as of 2017	\$35,692
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(230)
- Net Difference Between Projected and Actual Investment	(2,901)
- Change of Assumptions	(5,678)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,364
Pension Expense/Income	7,488
Contributions	(5,463)
Total Activity in FY 2018	(3,420)
Net Pension Liability as of 2018	\$32,272

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1233000
 Submission Unit Name: TOWN OF ST JOHN

Wages: \$2,488,277 Proportionate Share: 0.0004877

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,306,172	\$1,656,739

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,667	\$113
Net Difference Between Projected and Actual	49,066	0
Change of Assumptions	3,947	266,012
Changes in Proportion and Differences Between	70,635	88,751
Total	\$145,315	\$354,876

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$259,767
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,173
Total	\$269,940

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$278,687

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$59,792
2020	(90,617)
2021	(149,395)
2022	(29,341)
2023	0
Thereafter	0
Total	(\$209,561)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,607,973	\$1,656,739	\$863,513

PERF Net Pension Liability - Unaudited

TOWN OF ST JOHN - 1233000

Net Pension Liability as of 2017	\$2,306,172
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,453)
- Net Difference Between Projected and Actual Investment	(200,107)
- Change of Assumptions	(299,092)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(121,034)
Pension Expense/Income	269,940
Contributions	(278,687)
Total Activity in FY 2018	(649,433)
Net Pension Liability as of 2018	\$1,656,739

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1234000
 Submission Unit Name: UNION TOWNSHIP, WHITLEY COUNTY

Wages: \$21,670 Proportionate Share: 0.0000042

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$21,415	\$14,268

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$187	\$1
Net Difference Between Projected and Actual	423	0
Change of Assumptions	34	2,291
Changes in Proportion and Differences Between	26	1,926
Total	\$670	\$4,218

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,237
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(866)
Total	\$1,371

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,427

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$520)
2020	(1,178)
2021	(1,597)
2022	(253)
2023	0
Thereafter	0
Total	(\$3,548)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$22,459	\$14,268	\$7,436

PERF Net Pension Liability - Unaudited
UNION TOWNSHIP, WHITLEY COUNTY - 1234000

Net Pension Liability as of 2017	\$21,415
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(204)
- Net Difference Between Projected and Actual Investment	(1,891)
- Change of Assumptions	(2,601)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,395)
Pension Expense/Income	1,371
Contributions	(2,427)
Total Activity in FY 2018	(7,147)
Net Pension Liability as of 2018	\$14,268

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1235000
 Submission Unit Name: HONEY CREEK TOWNSHIP, VIGO COUNTY

Wages: \$7,150 Proportionate Share: 0.0000014

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,246	\$4,756

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62	\$0
Net Difference Between Projected and Actual	141	0
Change of Assumptions	11	764
Changes in Proportion and Differences Between	13,483	28,481
Total	\$13,697	\$29,245

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$746
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,566
Total	\$3,312

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$37,215)

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,544
2020	(8,656)
2021	(9,350)
2022	(86)
2023	0
Thereafter	0
Total	(\$15,548)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,486	\$4,756	\$2,479

PERF Net Pension Liability - Unaudited
HONEY CREEK TOWNSHIP, VIGO COUNTY - 1235000

Net Pension Liability as of 2017	\$6,246
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(52)
- Net Difference Between Projected and Actual Investment	(534)
- Change of Assumptions	(853)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,578)
Pension Expense/Income	3,312
Contributions	37,215
	(1,490)
Total Activity in FY 2018	(1,490)
Net Pension Liability as of 2018	\$4,756

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1236000
 Submission Unit Name: FRANKLIN TOWNSHIP, MARION COUNTY

Wages: \$412,968 Proportionate Share: 0.0000809

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$329,708	\$274,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,594	\$19
Net Difference Between Projected and Actual	8,139	0
Change of Assumptions	655	44,126
Changes in Proportion and Differences Between	29,691	4,808
Total	\$42,079	\$48,953

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,090
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,780
Total	\$51,870

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,955

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$18,313
2020	(5,013)
2021	(15,305)
2022	(4,869)
2023	0
Thereafter	0
Total	(\$6,874)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$432,612	\$274,821	\$143,240

PERF Net Pension Liability - Unaudited
FRANKLIN TOWNSHIP, MARION COUNTY - 1236000

Net Pension Liability as of 2017	\$329,708
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,431)
- Net Difference Between Projected and Actual Investment	(27,485)
- Change of Assumptions	(48,765)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,879
Pension Expense/Income	51,870
Contributions	(40,955)
Total Activity in FY 2018	(54,887)
Net Pension Liability as of 2018	\$274,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1238000
 Submission Unit Name: WESTERN WAYNE SCHOOLS

Wages: \$1,205,515 Proportionate Share: 0.0002363

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,062,740	\$802,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,498	\$55
Net Difference Between Projected and Actual	23,773	0
Change of Assumptions	1,913	128,888
Changes in Proportion and Differences Between	16,287	6,406
Total	\$52,471	\$135,349

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,862
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,476
Total	\$129,338

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$135,011

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$26,315
2020	(33,679)
2021	(61,298)
2022	(14,216)
2023	0
Thereafter	0
Total	(\$82,878)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,263,613	\$802,722	\$418,389

PERF Net Pension Liability - Unaudited

WESTERN WAYNE SCHOOLS - 1238000

Net Pension Liability as of 2017	\$1,062,740
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,915)
- Net Difference Between Projected and Actual Investment	(91,052)
- Change of Assumptions	(144,038)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,340)
Pension Expense/Income	129,338
Contributions	(135,011)
Total Activity in FY 2018	(260,018)
Net Pension Liability as of 2018	\$802,722

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1239000
 Submission Unit Name: HANOVER COMMUNITY SCHOOL CORPORATION

Wages: \$868,269 Proportionate Share: 0.0001702

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$730,355	\$578,177

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,561	\$39
Net Difference Between Projected and Actual	17,123	0
Change of Assumptions	1,378	92,834
Changes in Proportion and Differences Between	18,762	6,567
Total	\$44,824	\$99,440

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,655
Specific Liabilities of Individual Employers	\$2,027
Net Amortization of Deferred Amounts from Changes in	(34,094)
Total	\$58,588

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,273

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,684
2020	(18,033)
2021	(37,027)
2022	(10,240)
2023	0
Thereafter	0
Total	(\$54,616)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$910,144	\$578,177	\$301,353

PERF Net Pension Liability - Unaudited

HANOVER COMMUNITY SCHOOL CORPORATION - 1239000

Net Pension Liability as of 2017	\$730,355
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,781)
- Net Difference Between Projected and Actual Investment	(61,789)
- Change of Assumptions	(103,182)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,259
Pension Expense/Income	58,588
Contributions	(99,273)
Total Activity in FY 2018	(152,178)
Net Pension Liability as of 2018	\$578,177

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1240000
 Submission Unit Name: JACKSON TOWNSHIP, WAYNE COUNTY

Wages: \$30,000 Proportionate Share: 0.0000059

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$26,769	\$20,043

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$262	\$1
Net Difference Between Projected and Actual	594	0
Change of Assumptions	48	3,218
Changes in Proportion and Differences Between	0	795
Total	\$904	\$4,014

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,143
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(724)
Total	\$2,419

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,311

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$180)
2020	(983)
2021	(1,593)
2022	(354)
2023	0
Thereafter	0
Total	(\$3,110)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$31,550	\$20,043	\$10,446

PERF Net Pension Liability - Unaudited

JACKSON TOWNSHIP, WAYNE COUNTY - 1240000

Net Pension Liability as of 2017	\$26,769
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(226)
- Net Difference Between Projected and Actual Investment	(2,298)
- Change of Assumptions	(3,600)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	290
Pension Expense/Income	2,419
Contributions	(3,311)
Total Activity in FY 2018	(6,726)
Net Pension Liability as of 2018	\$20,043

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1241000
 Submission Unit Name: CENTERVILLE-ABINGTON COMMUNITY SCHOOLS

Wages: \$1,357,889 Proportionate Share: 0.0002661

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,238,078	\$903,954

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,822	\$62
Net Difference Between Projected and Actual	26,772	0
Change of Assumptions	2,154	145,142
Changes in Proportion and Differences Between	3,308	33,712
Total	\$44,056	\$178,916

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,734
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,764
Total	\$144,498

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,084

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,994
2020	(48,443)
2021	(77,402)
2022	(16,009)
2023	0
Thereafter	0
Total	(134,860)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,422,968	\$903,954	\$471,152

PERF Net Pension Liability - Unaudited

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS - 1241000

Net Pension Liability as of 2017	\$1,238,078
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,791)
- Net Difference Between Projected and Actual Investment	(106,997)
- Change of Assumptions	(162,866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,884)
Pension Expense/Income	144,498
Contributions	(152,084)
Total Activity in FY 2018	(334,124)
Net Pension Liability as of 2018	\$903,954

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1242000
 Submission Unit Name: TOWN OF GENEVA

Wages: \$405,233 Proportionate Share: 0.0000794

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$348,447	\$269,725

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,527	\$18
Net Difference Between Projected and Actual	7,988	0
Change of Assumptions	643	43,308
Changes in Proportion and Differences Between	14,635	420
Total	\$26,793	\$43,746

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,291
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,188
Total	\$53,479

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,386

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$15,631
2020	(8,968)
2021	(18,838)
2022	(4,778)
2023	0
Thereafter	0
Total	(\$16,953)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$424,591	\$269,725	\$140,584

PERF Net Pension Liability - Unaudited

TOWN OF GENEVA - 1242000

Net Pension Liability as of 2017	\$348,447
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,838)
- Net Difference Between Projected and Actual Investment	(29,660)
- Change of Assumptions	(48,260)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,057)
Pension Expense/Income	53,479
Contributions	(45,386)
Total Activity in FY 2018	(78,722)
Net Pension Liability as of 2018	\$269,725

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1243000
 Submission Unit Name: CITY OF LOGANSPOUR

Wages: \$1,608,835 Proportionate Share: 0.0003153

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,343,371	\$1,071,088

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,008	\$73
Net Difference Between Projected and Actual	31,721	0
Change of Assumptions	2,552	171,978
Changes in Proportion and Differences Between	44,267	15,122
Total	\$92,548	\$187,173

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$167,940
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,872
Total	\$191,812

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$180,190

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$22,724
2020	(31,753)
2021	(66,627)
2022	(18,969)
2023	0
Thereafter	0
Total	(\$94,625)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,686,065	\$1,071,088	\$558,265

PERF Net Pension Liability - Unaudited

CITY OF LOGANSPORT - 1243000

Net Pension Liability as of 2017	\$1,343,371
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,534)
- Net Difference Between Projected and Actual Investment	(113,425)
- Change of Assumptions	(190,995)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,049
Pension Expense/Income	191,812
Contributions	(180,190)
Total Activity in FY 2018	(272,283)
Net Pension Liability as of 2018	\$1,071,088

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1243001
 Submission Unit Name: CITY OF LOGANSPORT-UTILITIES

Wages: \$5,404,606 Proportionate Share: 0.0010592

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,905,913	\$3,598,150

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,057	\$246
Net Difference Between Projected and Actual	106,563	0
Change of Assumptions	8,573	577,733
Changes in Proportion and Differences Between	43,478	770,755
Total	\$205,671	\$1,348,734

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$564,168
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(379,757)
Total	\$184,411

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$598,021

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$525,825)
2020	(248,185)
2021	(305,329)
2022	(63,724)
2023	0
Thereafter	0
Total	(\$1,143,063)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,664,067	\$3,598,150	\$1,875,401

PERF Net Pension Liability - Unaudited

CITY OF LOGANSPORT-UTILITIES - 1243001

Net Pension Liability as of 2017	\$4,905,913
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(42,551)
- Net Difference Between Projected and Actual Investment	(423,500)
- Change of Assumptions	(647,928)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	219,826
Pension Expense/Income	184,411
Contributions	(598,021)
Total Activity in FY 2018	(1,307,763)
Net Pension Liability as of 2018	\$3,598,150

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1244000
 Submission Unit Name: CITY OF RENSSELAER

Wages: \$3,852,400 Proportionate Share: 0.0007550

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,368,019	\$2,564,769

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,542	\$175
Net Difference Between Projected and Actual	75,958	0
Change of Assumptions	6,111	411,809
Changes in Proportion and Differences Between	69,189	4,124
Total	\$184,800	\$416,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$402,140
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	63,899
Total	\$466,039

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$431,469

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$104,375
2020	(100,018)
2021	(190,241)
2022	(45,424)
2023	0
Thereafter	0
Total	(231,308)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,037,359	\$2,564,769	\$1,336,790

PERF Net Pension Liability - Unaudited

CITY OF RENSSELAER - 1244000

Net Pension Liability as of 2017	\$3,368,019
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,981)
- Net Difference Between Projected and Actual Investment	(287,943)
- Change of Assumptions	(459,774)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(62,122)
Pension Expense/Income	466,039
Contributions	(431,469)
Total Activity in FY 2018	(803,250)
Net Pension Liability as of 2018	\$2,564,769

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1245000
 Submission Unit Name: JAY COUNTY PUBLIC LIBRARY

Wages: \$429,493 Proportionate Share: 0.0000842

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$391,277	\$286,031

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,741	\$20
Net Difference Between Projected and Actual	8,471	0
Change of Assumptions	681	45,926
Changes in Proportion and Differences Between	11,289	10,341
Total	\$24,182	\$56,287

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,848
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,512
Total	\$50,360

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,103

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$11,639
2020	(14,278)
2021	(24,400)
2022	(5,066)
2023	0
Thereafter	0
Total	(\$32,105)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$450,259	\$286,031	\$149,083

PERF Net Pension Liability - Unaudited

JAY COUNTY PUBLIC LIBRARY - 1245000

Net Pension Liability as of 2017	\$391,277
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,406)
- Net Difference Between Projected and Actual Investment	(33,805)
- Change of Assumptions	(51,527)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,765)
Pension Expense/Income	50,360
Contributions	(48,103)
Total Activity in FY 2018	(105,246)
Net Pension Liability as of 2018	\$286,031

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1246000
 Submission Unit Name: THORNCREEK TOWNSHIP - WHITLEY COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	2,492	5,235
Total	\$2,492	\$5,235

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): (\$7,022)

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$478
2020	(1,560)
2021	(1,661)
2022	0
2023	0
Thereafter	0
Total	(\$2,743)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,500)
Pension Expense/Income	478
Contributions	7,022
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1247000

Submission Unit Name: WASHINGTON TOWNSHIP, STARKE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	6	0
Total	\$6	\$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	
2019	\$5
2020	1
2021	0
2022	0
2023	0
Thereafter	0
Total	\$6

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5)
Pension Expense/Income	5
Contributions	0
	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1248000
 Submission Unit Name: TRI-CENTRAL COMMUNITY SCHOOLS

Wages: \$780,670 Proportionate Share: 0.0001530

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$690,647	\$519,748

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,797	\$35
Net Difference Between Projected and Actual	15,393	0
Change of Assumptions	1,238	83,453
Changes in Proportion and Differences Between	1,184	8,049
Total	\$24,612	\$91,537

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,493
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,279)
Total	\$79,214

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,432

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,951
2020	(23,469)
2021	(40,202)
2022	(9,205)
2023	0
Thereafter	0
Total	(\$66,925)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$818,167	\$519,748	\$270,899

PERF Net Pension Liability - Unaudited

TRI-CENTRAL COMMUNITY SCHOOLS - 1248000

Net Pension Liability as of 2017	\$690,647
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,818)
- Net Difference Between Projected and Actual Investment	(59,228)
- Change of Assumptions	(93,304)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,331)
Pension Expense/Income	79,214
Contributions	(87,432)
Total Activity in FY 2018	(170,899)
Net Pension Liability as of 2018	\$519,748

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1249000
 Submission Unit Name: VERMILLION COUNTY PUBLIC LIBRARY

Wages: \$87,167 Proportionate Share: 0.0000171

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$80,308	\$58,089

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$760	\$4
Net Difference Between Projected and Actual	1,720	0
Change of Assumptions	138	9,327
Changes in Proportion and Differences Between	16	2,920
Total	\$2,634	\$12,251

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,108
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(977)
Total	\$8,131

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,763

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$152)
2020	(3,304)
2021	(5,129)
2022	(1,032)
2023	0
Thereafter	0
Total	(\$9,617)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$91,442	\$58,089	\$30,277

PERF Net Pension Liability - Unaudited

VERMILLION COUNTY PUBLIC LIBRARY - 1249000

Net Pension Liability as of 2017	\$80,308
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(707)
- Net Difference Between Projected and Actual Investment	(6,957)
- Change of Assumptions	(10,478)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,445)
Pension Expense/Income	8,131
Contributions	(9,763)
Total Activity in FY 2018	(22,219)
Net Pension Liability as of 2018	\$58,089

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1250000
 Submission Unit Name: TOWN OF YORKTOWN

Wages: \$1,586,896 Proportionate Share: 0.0003110

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,386,202	\$1,056,481

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,817	\$72
Net Difference Between Projected and Actual	31,289	0
Change of Assumptions	2,517	169,633
Changes in Proportion and Differences Between	3,507	1,322
Total	\$51,130	\$171,027

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$165,650
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,386
Total	\$167,036

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$177,732

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$20,205
2020	(43,264)
2021	(78,129)
2022	(18,709)
2023	0
Thereafter	0
Total	(\$119,897)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,663,071	\$1,056,481	\$550,651

PERF Net Pension Liability - Unaudited

TOWN OF YORKTOWN - 1250000

Net Pension Liability as of 2017	\$1,386,202
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,504)
- Net Difference Between Projected and Actual Investment	(118,485)
- Change of Assumptions	(189,373)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	337
Pension Expense/Income	167,036
Contributions	(177,732)
Total Activity in FY 2018	(329,721)
Net Pension Liability as of 2018	\$1,056,481

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1251000
 Submission Unit Name: WEST LAFAYETTE PUBLIC LIBRARY

Wages: \$350,543 Proportionate Share: 0.0000687

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$318,108	\$233,377

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,052	\$16
Net Difference Between Projected and Actual	6,912	0
Change of Assumptions	556	37,472
Changes in Proportion and Differences Between	2,299	21,336
Total	\$12,819	\$58,824

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,592
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,320)
Total	\$33,272

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,261

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$8,791)
2020	(13,409)
2021	(19,672)
2022	(4,133)
2023	0
Thereafter	0
Total	(\$46,005)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$367,373	\$233,377	\$121,639

PERF Net Pension Liability - Unaudited

WEST LAFAYETTE PUBLIC LIBRARY - 1251000

Net Pension Liability as of 2017	\$318,108
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,758)
- Net Difference Between Projected and Actual Investment	(27,458)
- Change of Assumptions	(42,023)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,503)
Pension Expense/Income	33,272
Contributions	(39,261)
Total Activity in FY 2018	(84,731)
Net Pension Liability as of 2018	\$233,377

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1252000
 Submission Unit Name: CITY OF KNOX

Wages: \$816,679 Proportionate Share: 0.0001601

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$715,185	\$543,867

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,113	\$37
Net Difference Between Projected and Actual	16,107	0
Change of Assumptions	1,296	87,325
Changes in Proportion and Differences Between	930	4,876
Total	\$25,446	\$92,238

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,275
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,419
Total	\$87,694

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,468

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,425
2020	(23,038)
2021	(40,548)
2022	(9,631)
2023	0
Thereafter	0
Total	(\$66,792)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$856,134	\$543,867	\$283,470

PERF Net Pension Liability - Unaudited

CITY OF KNOX - 1252000

Net Pension Liability as of 2017	\$715,185
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,951)
- Net Difference Between Projected and Actual Investment	(61,166)
- Change of Assumptions	(97,512)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,915)
Pension Expense/Income	87,694
Contributions	(91,468)
Total Activity in FY 2018	(171,318)
Net Pension Liability as of 2018	\$543,867

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1254000
 Submission Unit Name: LIBERTY-PERRY COMMUNITY SCHOOL CORPORATION

Wages: \$1,363,187 Proportionate Share: 0.0002672

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,205,955	\$907,690

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,871	\$62
Net Difference Between Projected and Actual	26,882	0
Change of Assumptions	2,163	145,742
Changes in Proportion and Differences Between	6,574	9,996
Total	\$47,490	\$155,800

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,320
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,148
Total	\$154,468

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,670

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$18,003
2020	(40,063)
2021	(70,175)
2022	(16,075)
2023	0
Thereafter	0
Total	(108,310)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,428,851	\$907,690	\$473,100

PERF Net Pension Liability - Unaudited

LIBERTY-PERRY COMMUNITY SCHOOL CORPORATION - 1254000

Net Pension Liability as of 2017	\$1,205,955
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,157)
- Net Difference Between Projected and Actual Investment	(103,417)
- Change of Assumptions	(162,942)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,547)
Pension Expense/Income	154,468
Contributions	(152,670)
Total Activity in FY 2018	(298,265)
Net Pension Liability as of 2018	\$907,690

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1256000
 Submission Unit Name: CENTER GROVE COMMUNITY SCHOOL CORPORATION

Wages: \$9,552,545 Proportionate Share: 0.0018721

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$7,891,132	\$6,359,608

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,171	\$434
Net Difference Between Projected and Actual	188,347	0
Change of Assumptions	15,152	1,021,123
Changes in Proportion and Differences Between	315,498	8,800
Total	\$602,168	\$1,030,357

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$997,148
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	224,596
Total	\$1,221,744

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,067,385

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$226,580
2020	(163,230)
2021	(378,908)
2022	(112,631)
2023	0
Thereafter	0
Total	(\$428,189)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,011,046	\$6,359,608	\$3,314,707

PERF Net Pension Liability - Unaudited

CENTER GROVE COMMUNITY SCHOOL CORPORATION - 1256000

Net Pension Liability as of 2017	\$7,891,132
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(61,000)
- Net Difference Between Projected and Actual Investment	(664,258)
- Change of Assumptions	(1,132,670)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	172,045
Pension Expense/Income	1,221,744
Contributions	(1,067,385)
Total Activity in FY 2018	(1,531,524)
Net Pension Liability as of 2018	\$6,359,608

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1257000
 Submission Unit Name: NINEVEH HENSLEY JACKSON UNITED SCHOOL CORPORATION

Wages: \$2,239,829 Proportionate Share: 0.0004390

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,902,402	\$1,491,303

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,503	\$102
Net Difference Between Projected and Actual	44,167	0
Change of Assumptions	3,553	239,449
Changes in Proportion and Differences Between	38,871	9,331
Total	\$106,094	\$248,882

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$233,827
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5)
Total	\$233,822

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$250,850

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$33,019
2020	(50,128)
2021	(99,268)
2022	(26,411)
2023	0
Thereafter	0
Total	(\$142,788)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,347,550	\$1,491,303	\$777,286

PERF Net Pension Liability - Unaudited

NINEVEH HENSLEY JACKSON UNITED SCHOOL CORPORATION - 1257000

Net Pension Liability as of 2017	\$1,902,402
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,252)
- Net Difference Between Projected and Actual Investment	(161,380)
- Change of Assumptions	(266,441)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,002
Pension Expense/Income	233,822
Contributions	(250,850)
Total Activity in FY 2018	(411,099)
Net Pension Liability as of 2018	\$1,491,303

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1258000
 Submission Unit Name: FULTON COUNTY

Wages: \$3,828,214 Proportionate Share: 0.0007503

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,255,588	\$2,548,803

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,333	\$174
Net Difference Between Projected and Actual	75,486	0
Change of Assumptions	6,073	409,246
Changes in Proportion and Differences Between	59,786	78,811
Total	\$174,678	\$488,231

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$399,637
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(114,110)
Total	\$285,527

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$428,760

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,224)
2020	(91,689)
2021	(170,500)
2022	(45,140)
2023	0
Thereafter	0
Total	(\$313,553)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,012,226	\$2,548,803	\$1,328,468

PERF Net Pension Liability - Unaudited

FULTON COUNTY - 1258000

Net Pension Liability as of 2017	\$3,255,588
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,141)
- Net Difference Between Projected and Actual Investment	(276,267)
- Change of Assumptions	(455,444)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	194,300
Pension Expense/Income	285,527
Contributions	(428,760)
Total Activity in FY 2018	(706,785)
Net Pension Liability as of 2018	\$2,548,803

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1259000
 Submission Unit Name: TOWN OF CLEAR LAKE

Wages: \$96,065 Proportionate Share: 0.0000188

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$52,646	\$63,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$835	\$4
Net Difference Between Projected and Actual	1,891	0
Change of Assumptions	152	10,254
Changes in Proportion and Differences Between	20,070	51
Total	\$22,948	\$10,309

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,014
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,300
Total	\$19,314

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,759

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,989
2020	4,177
2021	1,604
2022	(1,131)
2023	0
Thereafter	0
Total	\$12,639

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$100,533	\$63,864	\$33,287

PERF Net Pension Liability - Unaudited

TOWN OF CLEAR LAKE - 1259000

Net Pension Liability as of 2017	\$52,646
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(128)
- Net Difference Between Projected and Actual Investment	(3,798)
- Change of Assumptions	(10,947)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,536
Pension Expense/Income	19,314
Contributions	(10,759)
Total Activity in FY 2018	11,218
Net Pension Liability as of 2018	\$63,864

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1260000
 Submission Unit Name: ADAMS PUBLIC LIBRARY SYSTEM

Wages: \$302,424 Proportionate Share: 0.0000593

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$269,923	\$201,445

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,635	\$14
Net Difference Between Projected and Actual	5,966	0
Change of Assumptions	480	32,345
Changes in Proportion and Differences Between	5,677	3,659
Total	\$14,758	\$36,018

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,585
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,538
Total	\$33,123

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,872

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,362
2020	(9,012)
2021	(16,042)
2022	(3,568)
2023	0
Thereafter	0
Total	(\$21,260)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$317,106	\$201,445	\$104,996

PERF Net Pension Liability - Unaudited

ADAMS PUBLIC LIBRARY SYSTEM - 1260000

Net Pension Liability as of 2017	\$269,923
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,296)
- Net Difference Between Projected and Actual Investment	(23,198)
- Change of Assumptions	(36,199)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,036)
Pension Expense/Income	33,123
Contributions	(33,872)
Total Activity in FY 2018	(68,478)
Net Pension Liability as of 2018	\$201,445

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1261000
 Submission Unit Name: TOWN OF VERSAILLES

Wages: \$343,333 Proportionate Share: 0.0000673

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$271,708	\$228,621

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,990	\$16
Net Difference Between Projected and Actual	6,771	0
Change of Assumptions	545	36,708
Changes in Proportion and Differences Between	18,347	977
Total	\$28,653	\$37,701

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,846
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(635)
Total	\$35,211

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,453

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,449
2020	(3,278)
2021	(11,171)
2022	(4,048)
2023	0
Thereafter	0
Total	(\$9,048)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$359,886	\$228,621	\$119,160

PERF Net Pension Liability - Unaudited

TOWN OF VERSAILLES - 1261000

Net Pension Liability as of 2017	\$271,708
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,975)
- Net Difference Between Projected and Actual Investment	(22,586)
- Change of Assumptions	(40,525)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,241
Pension Expense/Income	35,211
Contributions	(38,453)
Total Activity in FY 2018	(43,087)
Net Pension Liability as of 2018	\$228,621

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1262000
 Submission Unit Name: MSD OF WAYNE TOWNSHIP

Wages: \$29,602,673 Proportionate Share: 0.0058015

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$26,149,106	\$19,707,958

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$257,742	\$1,345
Net Difference Between Projected and Actual	583,672	0
Change of Assumptions	46,955	3,164,386
Changes in Proportion and Differences Between	210,681	196,194
Total	\$1,099,050	\$3,361,925

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,090,087
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	187,573
Total	\$3,277,660

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,315,857

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$458,610
2020	(856,127)
2021	(1,516,324)
2022	(349,034)
2023	0
Thereafter	0
Total	(\$2,262,875)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$31,023,494	\$19,707,958	\$10,272,034

PERF Net Pension Liability - Unaudited

MSD OF WAYNE TOWNSHIP - 1262000

Net Pension Liability as of 2017	\$26,149,106
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(219,909)
- Net Difference Between Projected and Actual Investment	(2,241,632)
- Change of Assumptions	(3,537,276)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(404,134)
Pension Expense/Income	3,277,660
Contributions	(3,315,857)
Total Activity in FY 2018	(6,441,148)
Net Pension Liability as of 2018	\$19,707,958

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1263000
 Submission Unit Name: BLACKFORD COUNTY

Wages: \$2,202,959 Proportionate Share: 0.0004317

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,933,187	\$1,466,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,179	\$100
Net Difference Between Projected and Actual	43,432	0
Change of Assumptions	3,494	235,468
Changes in Proportion and Differences Between	3,203	11,119
Total	\$69,308	\$246,687

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$229,939
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,796)
Total	\$190,143

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$246,707

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$20,965
2020	(62,093)
2021	(110,277)
2022	(25,974)
2023	0
Thereafter	0
Total	(\$177,379)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,308,514	\$1,466,504	\$764,360

PERF Net Pension Liability - Unaudited

BLACKFORD COUNTY - 1263000

Net Pension Liability as of 2017	\$1,933,187
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,134)
- Net Difference Between Projected and Actual Investment	(165,441)
- Change of Assumptions	(263,013)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,469
Pension Expense/Income	190,143
Contributions	(246,707)
Total Activity in FY 2018	(466,683)
Net Pension Liability as of 2018	\$1,466,504

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1264000
 Submission Unit Name: PIKE COUNTY

Wages: \$3,535,311 Proportionate Share: 0.0006928

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,961,126	\$2,353,473

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,779	\$161
Net Difference Between Projected and Actual	69,701	0
Change of Assumptions	5,607	377,883
Changes in Proportion and Differences Between	86,234	18,921
Total	\$192,321	\$396,965

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$369,010
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,860
Total	\$389,870

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$395,957

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$55,826
2020	(70,494)
2021	(148,295)
2022	(41,681)
2023	0
Thereafter	0
Total	(204,644)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,704,745	\$2,353,473	\$1,226,660

PERF Net Pension Liability - Unaudited

PIKE COUNTY - 1264000

Net Pension Liability as of 2017	\$2,961,126
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,319)
- Net Difference Between Projected and Actual Investment	(250,236)
- Change of Assumptions	(419,819)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,808
Pension Expense/Income	389,870
Contributions	(395,957)
Total Activity in FY 2018	(607,653)
Net Pension Liability as of 2018	\$2,353,473

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1265000
 Submission Unit Name: TOWN OF NEW CARLISLE

Wages: \$1,473,518 Proportionate Share: 0.0002888

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,255,924	\$981,067

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,830	\$67
Net Difference Between Projected and Actual	29,055	0
Change of Assumptions	2,337	157,524
Changes in Proportion and Differences Between	23,442	1,201
Total	\$67,664	\$158,792

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$153,825
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,052
Total	\$170,877

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$164,896

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$25,931
2020	(33,453)
2021	(66,230)
2022	(17,376)
2023	0
Thereafter	0
Total	(\$91,128)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,544,357	\$981,067	\$511,344

PERF Net Pension Liability - Unaudited

TOWN OF NEW CARLISLE - 1265000

Net Pension Liability as of 2017	\$1,255,924
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,113)
- Net Difference Between Projected and Actual Investment	(106,642)
- Change of Assumptions	(175,352)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,269
Pension Expense/Income	170,877
Contributions	(164,896)
Total Activity in FY 2018	(274,857)
Net Pension Liability as of 2018	\$981,067

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1266000
 Submission Unit Name: FRANKLIN COUNTY

Wages: \$3,313,413 Proportionate Share: 0.0006494

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,708,603	\$2,206,041

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,851	\$151
Net Difference Between Projected and Actual	65,334	0
Change of Assumptions	5,256	354,211
Changes in Proportion and Differences Between	132,121	6,548
Total	\$231,562	\$360,910

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$345,894
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,225
Total	\$353,119

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$370,602

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$84,594
2020	(49,340)
2021	(125,531)
2022	(39,071)
2023	0
Thereafter	0
Total	(\$129,348)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,472,663	\$2,206,041	\$1,149,816

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY - 1266000

Net Pension Liability as of 2017	\$2,708,603
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,637)
- Net Difference Between Projected and Actual Investment	(227,319)
- Change of Assumptions	(392,444)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	155,321
Pension Expense/Income	353,119
Contributions	(370,602)
Total Activity in FY 2018	(502,562)
Net Pension Liability as of 2018	\$2,206,041

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1267000
 Submission Unit Name: CITY OF SOUTHPORT

Wages: \$98,440 Proportionate Share: 0.0000193

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$224,862	\$65,563

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$857	\$4
Net Difference Between Projected and Actual	1,942	0
Change of Assumptions	156	10,527
Changes in Proportion and Differences Between	49,852	91,493
Total	\$52,807	\$102,024

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,280
Specific Liabilities of Individual Employers	\$2,172
Net Amortization of Deferred Amounts from Changes in	24,628
Total	\$37,080

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,513

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$15,416
2020	(29,571)
2021	(33,901)
2022	(1,161)
2023	0
Thereafter	0
Total	(49,217)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$103,207	\$65,563	\$34,172

PERF Net Pension Liability - Unaudited

CITY OF SOUTHPORT - 1267000

Net Pension Liability as of 2017	\$224,862
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,242)
- Net Difference Between Projected and Actual Investment	(22,353)
- Change of Assumptions	(13,981)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(147,290)
Pension Expense/Income	37,080
Contributions	(9,513)
Total Activity in FY 2018	(159,299)
Net Pension Liability as of 2018	\$65,563

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1268000
 Submission Unit Name: CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$1,230,959 Proportionate Share: 0.0002412

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,039,540	\$819,367

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,716	\$56
Net Difference Between Projected and Actual	24,266	0
Change of Assumptions	1,952	131,561
Changes in Proportion and Differences Between	23,742	39,749
Total	\$60,676	\$171,366

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$128,472
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,895)
Total	\$88,577

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$137,862

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$13,413)
2020	(29,390)
2021	(53,375)
2022	(14,512)
2023	0
Thereafter	0
Total	(\$110,690)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,289,816	\$819,367	\$427,064

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION - 1268000

Net Pension Liability as of 2017	\$1,039,540
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,275)
- Net Difference Between Projected and Actual Investment	(88,052)
- Change of Assumptions	(146,300)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,739
Pension Expense/Income	88,577
Contributions	(137,862)
Total Activity in FY 2018	(220,173)
Net Pension Liability as of 2018	\$819,367

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1269000
 Submission Unit Name: SOUTH GIBSON SCHOOL CORPORATION

Wages: \$1,293,614 Proportionate Share: 0.0002535

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,174,278	\$861,151

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,262	\$59
Net Difference Between Projected and Actual	25,504	0
Change of Assumptions	2,052	138,270
Changes in Proportion and Differences Between	19,399	28,750
Total	\$58,217	\$167,079

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$135,023
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,867
Total	\$141,890

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,881

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$22,602
2020	(43,525)
2021	(72,687)
2022	(15,252)
2023	0
Thereafter	0
Total	(108,862)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,355,590	\$861,151	\$448,843

PERF Net Pension Liability - Unaudited
SOUTH GIBSON SCHOOL CORPORATION - 1269000

Net Pension Liability as of 2017	\$1,174,278
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,187)
- Net Difference Between Projected and Actual Investment	(101,372)
- Change of Assumptions	(155,072)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,505)
Pension Expense/Income	141,890
Contributions	(144,881)
Total Activity in FY 2018	(313,127)
Net Pension Liability as of 2018	\$861,151

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1270000
 Submission Unit Name: TOWN OF DYER

Wages: \$2,798,042 Proportionate Share: 0.0005484

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,546,203	\$1,862,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,364	\$127
Net Difference Between Projected and Actual	55,173	0
Change of Assumptions	4,439	299,121
Changes in Proportion and Differences Between	0	116,963
Total	\$83,976	\$416,211

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$292,098
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(88,618)
Total	\$203,480

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$305,067

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$34,060)
2020	(104,769)
2021	(160,415)
2022	(32,991)
2023	0
Thereafter	0
Total	(\$332,235)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,932,566	\$1,862,940	\$970,987

PERF Net Pension Liability - Unaudited

TOWN OF DYER - 1270000

Net Pension Liability as of 2017	\$2,546,203
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,142)
- Net Difference Between Projected and Actual Investment	(219,934)
- Change of Assumptions	(335,563)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,037)
Pension Expense/Income	203,480
Contributions	(305,067)
Total Activity in FY 2018	(683,263)
Net Pension Liability as of 2018	\$1,862,940

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1271000
 Submission Unit Name: CITY OF ATTICA

Wages: \$483,290 Proportionate Share: 0.0000947

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$423,847	\$321,700

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,207	\$22
Net Difference Between Projected and Actual	9,527	0
Change of Assumptions	766	51,653
Changes in Proportion and Differences Between	695	4,261
Total	\$15,195	\$55,936

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,441
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	335
Total	\$50,776

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,127

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,955
2020	(13,857)
2021	(24,141)
2022	(5,698)
2023	0
Thereafter	0
Total	(40,741)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$506,408	\$321,700	\$167,674

PERF Net Pension Liability - Unaudited

CITY OF ATTICA - 1271000

Net Pension Liability as of 2017	\$423,847
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,535)
- Net Difference Between Projected and Actual Investment	(36,268)
- Change of Assumptions	(57,692)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,301)
Pension Expense/Income	50,776
Contributions	(54,127)
Total Activity in FY 2018	(102,147)
Net Pension Liability as of 2018	\$321,700

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1272000
 Submission Unit Name: COLUMBIA TOWNSHIP - WHITLEY COUNTY

Wages: \$32,897 Proportionate Share: 0.0000064

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$34,354	\$21,741

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$284	\$1
Net Difference Between Projected and Actual	644	0
Change of Assumptions	52	3,491
Changes in Proportion and Differences Between	1,740	3,908
Total	\$2,720	\$7,400

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,409
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(95)
Total	\$3,314

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,647

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$518
2020	(2,022)
2021	(2,791)
2022	(385)
2023	0
Thereafter	0
Total	(\$4,680)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$34,224	\$21,741	\$11,332

PERF Net Pension Liability - Unaudited
COLUMBIA TOWNSHIP - WHITLEY COUNTY - 1272000

Net Pension Liability as of 2017	\$34,354
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(342)
- Net Difference Between Projected and Actual Investment	(3,068)
- Change of Assumptions	(3,991)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,879)
Pension Expense/Income	3,314
Contributions	(3,647)
Total Activity in FY 2018	(12,613)
Net Pension Liability as of 2018	\$21,741

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1273000
 Submission Unit Name: TOWN OF WEST TERRE HAUTE

Wages: \$624,737 Proportionate Share: 0.0001224

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$564,831	\$415,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,438	\$28
Net Difference Between Projected and Actual	12,314	0
Change of Assumptions	991	66,762
Changes in Proportion and Differences Between	2,637	18,625
Total	\$21,380	\$85,415

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,195
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,702
Total	\$68,897

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,971

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$172)
2020	(21,845)
2021	(34,655)
2022	(7,363)
2023	0
Thereafter	0
Total	(\$64,035)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$654,533	\$415,798	\$216,719

PERF Net Pension Liability - Unaudited

TOWN OF WEST TERRE HAUTE - 1273000

Net Pension Liability as of 2017	\$564,831
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,879)
- Net Difference Between Projected and Actual Investment	(48,713)
- Change of Assumptions	(74,840)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,527)
Pension Expense/Income	68,897
Contributions	(69,971)
Total Activity in FY 2018	(149,033)
Net Pension Liability as of 2018	\$415,798

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1274000

Submission Unit Name: BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$1,376,857 Proportionate Share: 0.0002698

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,238,078	\$916,523

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,986	\$63
Net Difference Between Projected and Actual	27,144	0
Change of Assumptions	2,184	147,160
Changes in Proportion and Differences Between	1,257	51,224
Total	\$42,571	\$198,447

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$143,705
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,873)
Total	\$111,832

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$154,208

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$16,695)
2020	(47,966)
2021	(74,983)
2022	(16,232)
2023	0
Thereafter	0
Total	(\$155,876)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,442,754	\$916,523	\$477,703

PERF Net Pension Liability - Unaudited

BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION - 1274000

Net Pension Liability as of 2017	\$1,238,078
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,628)
- Net Difference Between Projected and Actual Investment	(106,625)
- Change of Assumptions	(164,854)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,928
Pension Expense/Income	111,832
Contributions	(154,208)
Total Activity in FY 2018	(321,555)
Net Pension Liability as of 2018	\$916,523

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1275000
 Submission Unit Name: MILL CREEK COMMUNITY SCHOOL CORPORATION

Wages: \$1,935,690 Proportionate Share: 0.0003794

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,638,725	\$1,288,839

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,855	\$88
Net Difference Between Projected and Actual	38,170	0
Change of Assumptions	3,071	206,941
Changes in Proportion and Differences Between	59,796	1,592
Total	\$117,892	\$208,621

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$202,082
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	43,640
Total	\$245,722

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$216,789

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$56,251
2020	(39,459)
2021	(84,694)
2022	(22,827)
2023	0
Thereafter	0
Total	(\$90,729)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,028,840	\$1,288,839	\$671,759

PERF Net Pension Liability - Unaudited

MILL CREEK COMMUNITY SCHOOL CORPORATION - 1275000

Net Pension Liability as of 2017	\$1,638,725
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,082)
- Net Difference Between Projected and Actual Investment	(138,888)
- Change of Assumptions	(230,181)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,332
Pension Expense/Income	245,722
Contributions	(216,789)
Total Activity in FY 2018	(349,886)
Net Pension Liability as of 2018	\$1,288,839

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1276000
 Submission Unit Name: EAST GIBSON SCHOOL CORPORATION

Wages: \$762,986 Proportionate Share: 0.0001495

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$683,955	\$507,858

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,642	\$35
Net Difference Between Projected and Actual	15,041	0
Change of Assumptions	1,210	81,544
Changes in Proportion and Differences Between	1,194	14,231
Total	\$24,087	\$95,810

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,629
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,378)
Total	\$63,251

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,451

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,360
2020	(24,962)
2021	(41,126)
2022	(8,995)
2023	0
Thereafter	0
Total	(\$71,723)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$799,451	\$507,858	\$264,702

PERF Net Pension Liability - Unaudited

EAST GIBSON SCHOOL CORPORATION - 1276000

Net Pension Liability as of 2017	\$683,955
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,851)
- Net Difference Between Projected and Actual Investment	(58,858)
- Change of Assumptions	(91,315)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,127
Pension Expense/Income	63,251
Contributions	(85,451)
Total Activity in FY 2018	(176,097)
Net Pension Liability as of 2018	\$507,858

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1277000
 Submission Unit Name: EDINBURGH COMMUNITY SCHOOL CORPORATION

Wages: \$1,051,500 Proportionate Share: 0.0002061

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$898,109	\$700,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,156	\$48
Net Difference Between Projected and Actual	20,735	0
Change of Assumptions	1,668	112,416
Changes in Proportion and Differences Between	14,662	10,086
Total	\$46,221	\$122,550

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$109,776
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,509)
Total	\$84,267

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$117,764

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$8,831
2020	(25,143)
2021	(47,616)
2022	(12,401)
2023	0
Thereafter	0
Total	(\$76,329)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,102,119	\$700,131	\$364,917

PERF Net Pension Liability - Unaudited

EDINBURGH COMMUNITY SCHOOL CORPORATION - 1277000

Net Pension Liability as of 2017	\$898,109
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,251)
- Net Difference Between Projected and Actual Investment	(76,302)
- Change of Assumptions	(125,168)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,240
Pension Expense/Income	84,267
Contributions	(117,764)
Total Activity in FY 2018	(197,978)
Net Pension Liability as of 2018	\$700,131

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1279000
 Submission Unit Name: JENNINGS COUNTY PUBLIC LIBRARY

Wages: \$218,445 Proportionate Share: 0.0000428

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$203,000	\$145,394

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,901	\$10
Net Difference Between Projected and Actual	4,306	0
Change of Assumptions	346	23,345
Changes in Proportion and Differences Between	204	12,756
Total	\$6,757	\$36,111

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,797
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,178)
Total	\$12,619

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,466

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,460)
2020	(9,086)
2021	(13,232)
2022	(2,576)
2023	0
Thereafter	0
Total	(\$29,354)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$228,873	\$145,394	\$75,781

PERF Net Pension Liability - Unaudited

JENNINGS COUNTY PUBLIC LIBRARY - 1279000

Net Pension Liability as of 2017	\$203,000
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,806)
- Net Difference Between Projected and Actual Investment	(17,627)
- Change of Assumptions	(26,258)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68)
Pension Expense/Income	12,619
Contributions	(24,466)
Total Activity in FY 2018	(57,606)
Net Pension Liability as of 2018	\$145,394

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1280000
 Submission Unit Name: CARROLL CONSOLIDATED SCHOOL CORPORATION

Wages: \$1,075,201 Proportionate Share: 0.0002107

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$904,355	\$715,757

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,361	\$49
Net Difference Between Projected and Actual	21,198	0
Change of Assumptions	1,705	114,925
Changes in Proportion and Differences Between	27,590	6,775
Total	\$59,854	\$121,749

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$112,226
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,423
Total	\$144,649

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,417

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$18,902
2020	(22,248)
2021	(45,872)
2022	(12,677)
2023	0
Thereafter	0
Total	(\$61,895)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,126,717	\$715,757	\$373,062

PERF Net Pension Liability - Unaudited

CARROLL CONSOLIDATED SCHOOL CORPORATION - 1280000

Net Pension Liability as of 2017	\$904,355
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,161)
- Net Difference Between Projected and Actual Investment	(76,514)
- Change of Assumptions	(127,740)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,415)
Pension Expense/Income	144,649
Contributions	(120,417)
Total Activity in FY 2018	(188,598)
Net Pension Liability as of 2018	\$715,757

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1281000
 Submission Unit Name: BREMEN PUBLIC SCHOOLS

Wages: \$1,508,971 Proportionate Share: 0.0002957

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,328,648	\$1,004,506

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,137	\$69
Net Difference Between Projected and Actual	29,750	0
Change of Assumptions	2,393	161,287
Changes in Proportion and Differences Between	3,148	15,869
Total	\$48,428	\$177,225

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$157,500
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,631
Total	\$185,131

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,999

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,831
2020	(44,394)
2021	(76,443)
2022	(17,791)
2023	0
Thereafter	0
Total	(128,797)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,581,254	\$1,004,506	\$523,561

PERF Net Pension Liability - Unaudited

BREMEN PUBLIC SCHOOLS - 1281000

Net Pension Liability as of 2017	\$1,328,648
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,133)
- Net Difference Between Projected and Actual Investment	(113,805)
- Change of Assumptions	(180,227)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,109)
Pension Expense/Income	185,131
Contributions	(168,999)
Total Activity in FY 2018	(324,142)
Net Pension Liability as of 2018	\$1,004,506

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1282000
 Submission Unit Name: TRI-COUNTY SCHOOL CORPORATION

Wages: \$1,353,142 Proportionate Share: 0.0002652

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,114,494	\$900,896

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,782	\$62
Net Difference Between Projected and Actual	26,681	0
Change of Assumptions	2,146	144,651
Changes in Proportion and Differences Between	50,005	1,057
Total	\$90,614	\$145,770

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,255
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,251
Total	\$166,506

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,545

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$35,566
2020	(21,851)
2021	(52,915)
2022	(15,956)
2023	0
Thereafter	0
Total	(\$55,156)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,418,156	\$900,896	\$469,558

PERF Net Pension Liability - Unaudited

TRI-COUNTY SCHOOL CORPORATION - 1282000

Net Pension Liability as of 2017	\$1,114,494
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,580)
- Net Difference Between Projected and Actual Investment	(93,735)
- Change of Assumptions	(160,399)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,155
Pension Expense/Income	166,506
Contributions	(151,545)
Total Activity in FY 2018	(213,598)
Net Pension Liability as of 2018	\$900,896

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1283000
 Submission Unit Name: LAKE CENTRAL SCHOOL CORPORATION

Wages: \$11,458,871 Proportionate Share: 0.0022457

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$9,868,488	\$7,628,745

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,769	\$521
Net Difference Between Projected and Actual	225,933	0
Change of Assumptions	18,176	1,224,901
Changes in Proportion and Differences Between	119,273	51,480
Total	\$463,151	\$1,276,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,196,140
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	161,202
Total	\$1,357,342

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,282,979

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$143,698
2020	(286,720)
2021	(535,621)
2022	(135,108)
2023	0
Thereafter	0
Total	(\$813,751)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,008,870	\$7,628,745	\$3,976,197

PERF Net Pension Liability - Unaudited

LAKE CENTRAL SCHOOL CORPORATION - 1283000

Net Pension Liability as of 2017	\$9,868,488
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(80,506)
- Net Difference Between Projected and Actual Investment	(840,317)
- Change of Assumptions	(1,365,172)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,111)
Pension Expense/Income	1,357,342
Contributions	(1,282,979)
Total Activity in FY 2018	(2,239,743)
Net Pension Liability as of 2018	\$7,628,745

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1284000
 Submission Unit Name: TOWN OF FORTVILLE

Wages: \$950,003 Proportionate Share: 0.0001862

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$709,832	\$632,530

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,272	\$43
Net Difference Between Projected and Actual	18,733	0
Change of Assumptions	1,507	101,561
Changes in Proportion and Differences Between	78,976	920
Total	\$107,488	\$102,524

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99,177
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,896
Total	\$102,073

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,874

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$38,460
2020	233
2021	(22,527)
2022	(11,202)
2023	0
Thereafter	0
Total	\$4,964

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$995,704	\$632,530	\$329,682

PERF Net Pension Liability - Unaudited

TOWN OF FORTVILLE - 1284000

Net Pension Liability as of 2017	\$709,832
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,700)
- Net Difference Between Projected and Actual Investment	(57,962)
- Change of Assumptions	(111,451)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,612
Pension Expense/Income	102,073
Contributions	(105,874)
Total Activity in FY 2018	(77,302)
Net Pension Liability as of 2018	\$632,530

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1285000
 Submission Unit Name: BIG BLUE RIVER CONSERVANCY DISTRICT

Wages: \$120,017 Proportionate Share: 0.0000235

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$108,862	\$79,831

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,044	\$5
Net Difference Between Projected and Actual	2,364	0
Change of Assumptions	190	12,818
Changes in Proportion and Differences Between	585	2,676
Total	\$4,183	\$15,499

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,517
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(270)
Total	\$12,247

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,442

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$965
2020	(4,132)
2021	(6,736)
2022	(1,413)
2023	0
Thereafter	0
Total	(\$11,316)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$125,666	\$79,831	\$41,609

PERF Net Pension Liability - Unaudited
BIG BLUE RIVER CONSERVANCY DISTRICT - 1285000

Net Pension Liability as of 2017	\$108,862
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(944)
- Net Difference Between Projected and Actual Investment	(9,398)
- Change of Assumptions	(14,376)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,118)
Pension Expense/Income	12,247
Contributions	(13,442)
	(29,031)
Total Activity in FY 2018	(29,031)
Net Pension Liability as of 2018	\$79,831

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1286000
 Submission Unit Name: TOWN OF WINONA LAKE

Wages: \$586,060 Proportionate Share: 0.0001149

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$503,262	\$390,320

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,105	\$27
Net Difference Between Projected and Actual	11,560	0
Change of Assumptions	930	62,671
Changes in Proportion and Differences Between	13,803	1,349
Total	\$31,398	\$64,047

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,200
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,785
Total	\$66,985

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,639

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$14,848
2020	(13,514)
2021	(27,071)
2022	(6,912)
2023	0
Thereafter	0
Total	(\$32,649)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$614,427	\$390,320	\$203,440

PERF Net Pension Liability - Unaudited

TOWN OF WINONA LAKE - 1286000

Net Pension Liability as of 2017	\$503,262
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,088)
- Net Difference Between Projected and Actual Investment	(42,815)
- Change of Assumptions	(69,821)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,436
Pension Expense/Income	66,985
Contributions	(65,639)
Total Activity in FY 2018	(112,942)
Net Pension Liability as of 2018	\$390,320

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1287000
 Submission Unit Name: CITY OF UNION CITY

Wages: \$689,047 Proportionate Share: 0.0001350

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$516,201	\$458,601

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,998	\$31
Net Difference Between Projected and Actual	13,582	0
Change of Assumptions	1,093	73,635
Changes in Proportion and Differences Between	60,261	528
Total	\$80,934	\$74,194

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,906
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,283
Total	\$100,189

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,173

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$31,280
2020	130
2021	(16,550)
2022	(8,120)
2023	0
Thereafter	0
Total	\$6,740

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$721,912	\$458,601	\$239,029

PERF Net Pension Liability - Unaudited

CITY OF UNION CITY - 1287000

Net Pension Liability as of 2017	\$516,201
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,435)
- Net Difference Between Projected and Actual Investment	(42,191)
- Change of Assumptions	(80,830)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,840
Pension Expense/Income	100,189
Contributions	(77,173)
Total Activity in FY 2018	(57,600)
Net Pension Liability as of 2018	\$458,601

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1288000
 Submission Unit Name: GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$2,588,441 Proportionate Share: 0.0005073

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,264,679	\$1,723,321

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,538	\$118
Net Difference Between Projected and Actual	51,038	0
Change of Assumptions	4,106	276,703
Changes in Proportion and Differences Between	12,670	50,706
Total	\$90,352	\$327,527

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$270,206
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,362
Total	\$298,568

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$289,550

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,404)
2020	(76,005)
2021	(128,246)
2022	(30,520)
2023	0
Thereafter	0
Total	(\$237,175)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,712,784	\$1,723,321	\$898,216

PERF Net Pension Liability - Unaudited

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION - 1288000

Net Pension Liability as of 2017	\$2,264,679
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,831)
- Net Difference Between Projected and Actual Investment	(193,652)
- Change of Assumptions	(308,958)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,935)
Pension Expense/Income	298,568
Contributions	(289,550)
Total Activity in FY 2018	(541,358)
Net Pension Liability as of 2018	\$1,723,321

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1289000
 Submission Unit Name: TOWN OF ORLEANS

Wages: \$561,134 Proportionate Share: 0.0001100

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$501,924	\$373,675

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,887	\$26
Net Difference Between Projected and Actual	11,067	0
Change of Assumptions	890	59,999
Changes in Proportion and Differences Between	1,413	8,288
Total	\$18,257	\$68,313

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,590
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,413
Total	\$63,003

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,762

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,907
2020	(18,090)
2021	(30,255)
2022	(6,618)
2023	0
Thereafter	0
Total	(50,056)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$588,224	\$373,675	\$194,764

PERF Net Pension Liability - Unaudited

TOWN OF ORLEANS - 1289000

Net Pension Liability as of 2017	\$501,924
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,281)
- Net Difference Between Projected and Actual Investment	(43,164)
- Change of Assumptions	(67,168)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,877)
Pension Expense/Income	63,003
Contributions	(61,762)
Total Activity in FY 2018	(128,249)
Net Pension Liability as of 2018	\$373,675

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1290000
 Submission Unit Name: CITY OF MADISON

Wages: \$2,921,624 Proportionate Share: 0.0005726

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,462,772	\$1,945,148

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,439	\$133
Net Difference Between Projected and Actual	57,608	0
Change of Assumptions	4,634	312,321
Changes in Proportion and Differences Between	60,096	25,420
Total	\$147,777	\$337,874

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$304,987
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,134)
Total	\$287,853

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$327,222

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$32,588
2020	(62,536)
2021	(125,699)
2022	(34,450)
2023	0
Thereafter	0
Total	(190,097)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,061,976	\$1,945,148	\$1,013,835

PERF Net Pension Liability - Unaudited

CITY OF MADISON - 1290000

Net Pension Liability as of 2017	\$2,462,772
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,554)
- Net Difference Between Projected and Actual Investment	(208,484)
- Change of Assumptions	(347,229)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,012
Pension Expense/Income	287,853
Contributions	(327,222)
Total Activity in FY 2018	(517,624)
Net Pension Liability as of 2018	\$1,945,148

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1291000
 Submission Unit Name: TOWN OF NEW CHICAGO

Wages: \$295,353 Proportionate Share: 0.0000579

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$274,385	\$196,689

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,572	\$13
Net Difference Between Projected and Actual	5,825	0
Change of Assumptions	469	31,581
Changes in Proportion and Differences Between	1,243	14,980
Total	\$10,109	\$46,574

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,840
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,376)
Total	\$23,464

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,162

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,520)
2020	(12,675)
2021	(18,787)
2022	(3,483)
2023	0
Thereafter	0
Total	(\$36,465)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$309,620	\$196,689	\$102,517

PERF Net Pension Liability - Unaudited

TOWN OF NEW CHICAGO - 1291000

Net Pension Liability as of 2017	\$274,385
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,439)
- Net Difference Between Projected and Actual Investment	(23,821)
- Change of Assumptions	(35,517)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,221)
Pension Expense/Income	23,464
Contributions	(29,162)
Total Activity in FY 2018	(77,696)
Net Pension Liability as of 2018	\$196,689

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1292000
 Submission Unit Name: TOWN OF RUSSIAVILLE

Wages: \$164,955 Proportionate Share: 0.0000323

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$167,308	\$109,725

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,435	\$7
Net Difference Between Projected and Actual	3,250	0
Change of Assumptions	261	17,618
Changes in Proportion and Differences Between	3,910	15,532
Total	\$8,856	\$33,157

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,204
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(796)
Total	\$16,408

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,475

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$162)
2020	(9,349)
2021	(12,847)
2022	(1,943)
2023	0
Thereafter	0
Total	(\$24,301)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$172,724	\$109,725	\$57,190

PERF Net Pension Liability - Unaudited

TOWN OF RUSSIAVILLE - 1292000

Net Pension Liability as of 2017	\$167,308
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,619)
- Net Difference Between Projected and Actual Investment	(14,827)
- Change of Assumptions	(20,043)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,027)
Pension Expense/Income	16,408
Contributions	(18,475)
Total Activity in FY 2018	(57,583)
Net Pension Liability as of 2018	\$109,725

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1293000
 Submission Unit Name: OREGON-DAVIS SCHOOL CORPORATION

Wages: \$846,775 Proportionate Share: 0.0001660

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$760,247	\$563,910

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,375	\$38
Net Difference Between Projected and Actual	16,701	0
Change of Assumptions	1,344	90,543
Changes in Proportion and Differences Between	340	25,794
Total	\$25,760	\$116,375

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,418
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,857)
Total	\$71,561

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,656

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,674)
2020	(29,363)
2021	(46,592)
2022	(9,986)
2023	0
Thereafter	0
Total	(\$90,615)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$887,684	\$563,910	\$293,917

PERF Net Pension Liability - Unaudited
OREGON-DAVIS SCHOOL CORPORATION - 1293000

Net Pension Liability as of 2017	\$760,247
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,511)
- Net Difference Between Projected and Actual Investment	(65,441)
- Change of Assumptions	(101,405)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,885)
Pension Expense/Income	71,561
Contributions	(91,656)
	(196,337)
Total Activity in FY 2018	(196,337)
Net Pension Liability as of 2018	\$563,910

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1294000
 Submission Unit Name: NORTHWESTERN CONSOLIDATED SCHOOL DISTRICT OF SHELBOURNE

Wages: \$990,863 Proportionate Share: 0.0001942

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$885,616	\$659,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,628	\$45
Net Difference Between Projected and Actual	19,538	0
Change of Assumptions	1,572	105,925
Changes in Proportion and Differences Between	261	21,438
Total	\$29,999	\$127,408

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,438
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,872)
Total	\$94,566

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,973

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$658)
2020	(32,215)
2021	(52,853)
2022	(11,683)
2023	0
Thereafter	0
Total	(\$97,409)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,038,484	\$659,706	\$343,847

PERF Net Pension Liability - Unaudited

NORTHWESTERN CONSOLIDATED SCHOOL DISTRICT OF SHELBY - 1294000

Net Pension Liability as of 2017	\$885,616
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,549)
- Net Difference Between Projected and Actual Investment	(76,149)
- Change of Assumptions	(118,572)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,233)
Pension Expense/Income	94,566
Contributions	(110,973)
Total Activity in FY 2018	(225,910)
Net Pension Liability as of 2018	\$659,706

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1295000
 Submission Unit Name: GIBSON-PIKE-WARRICK SPECIAL EDUCATION COOPERATIVE

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

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

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

GIBSON-PIKE-WARRICK SPECIAL EDUCATION COOPERATIVE - 1295000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1296000
 Submission Unit Name: BLOOMINGTON TOWNSHIP, MONROE COUNTY

Wages: \$1,360,951 Proportionate Share: 0.0002667

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$916,847	\$905,992

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,849	\$62
Net Difference Between Projected and Actual	26,832	0
Change of Assumptions	2,159	145,470
Changes in Proportion and Differences Between	219,057	743
Total	\$259,897	\$146,275

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,054
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	101,284
Total	\$243,338

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,427

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$115,412
2020	26,068
2021	(11,813)
2022	(16,045)
2023	0
Thereafter	0
Total	\$113,622

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,426,177	\$905,992	\$472,214

PERF Net Pension Liability - Unaudited
BLOOMINGTON TOWNSHIP, MONROE COUNTY - 1296000

Net Pension Liability as of 2017	\$916,847
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,913)
- Net Difference Between Projected and Actual Investment	(72,229)
- Change of Assumptions	(158,032)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	133,408
Pension Expense/Income	243,338
Contributions	(152,427)
Total Activity in FY 2018	(10,855)
Net Pension Liability as of 2018	\$905,992

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1297000
 Submission Unit Name: CITY OF FRANKFORT-UTILITIES

Wages: \$1,568,863 Proportionate Share: 0.0003075

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,252,355	\$1,044,591

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,661	\$71
Net Difference Between Projected and Actual	30,937	0
Change of Assumptions	2,489	167,724
Changes in Proportion and Differences Between	77,937	11,796
Total	\$125,024	\$179,591

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$163,786
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,095
Total	\$181,881

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$175,712

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$35,289
2020	(18,098)
2021	(53,257)
2022	(18,501)
2023	0
Thereafter	0
Total	(\$54,567)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,644,355	\$1,044,591	\$544,454

PERF Net Pension Liability - Unaudited

CITY OF FRANKFORT-UTILITIES - 1297000

Net Pension Liability as of 2017	\$1,252,355
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,222)
- Net Difference Between Projected and Actual Investment	(104,375)
- Change of Assumptions	(185,343)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,007
Pension Expense/Income	181,881
Contributions	(175,712)
Total Activity in FY 2018	(207,764)
Net Pension Liability as of 2018	\$1,044,591

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1298000
 Submission Unit Name: CENTER TOWNSHIP, GRANT COUNTY

Wages: \$111,960 Proportionate Share: 0.0000219

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$99,046	\$74,395

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$973	\$5
Net Difference Between Projected and Actual	2,203	0
Change of Assumptions	177	11,945
Changes in Proportion and Differences Between	92	7,867
Total	\$3,445	\$19,817

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,665
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,747)
Total	\$5,918

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,776

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,279)
2020	(4,863)
2021	(6,912)
2022	(1,318)
2023	0
Thereafter	0
Total	(\$16,372)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$117,110	\$74,395	\$38,776

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, GRANT COUNTY - 1298000

Net Pension Liability as of 2017	\$99,046
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(836)
- Net Difference Between Projected and Actual Investment	(8,498)
- Change of Assumptions	(13,358)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(101)
Pension Expense/Income	5,918
Contributions	(7,776)
Total Activity in FY 2018	(24,651)
Net Pension Liability as of 2018	\$74,395

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1299000
 Submission Unit Name: BLOOMFIELD SCHOOL DISTRICT

Wages: \$959,735 Proportionate Share: 0.0001881

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$917,293	\$638,984

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,357	\$44
Net Difference Between Projected and Actual	18,924	0
Change of Assumptions	1,522	102,598
Changes in Proportion and Differences Between	340	55,904
Total	\$29,143	\$158,546

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$100,189
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,778)
Total	\$68,411

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$106,489

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,422)
2020	(44,159)
2021	(63,505)
2022	(11,317)
2023	0
Thereafter	0
Total	(\$129,403)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,005,864	\$638,984	\$333,047

PERF Net Pension Liability - Unaudited

BLOOMFIELD SCHOOL DISTRICT - 1299000

Net Pension Liability as of 2017	\$917,293
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,395)
- Net Difference Between Projected and Actual Investment	(80,186)
- Change of Assumptions	(115,804)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,846)
Pension Expense/Income	68,411
Contributions	(106,489)
Total Activity in FY 2018	(278,309)
Net Pension Liability as of 2018	\$638,984

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1300000
 Submission Unit Name: CITY OF SALEM

Wages: \$1,690,993 Proportionate Share: 0.0003314

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,429,032	\$1,125,781

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,723	\$77
Net Difference Between Projected and Actual	33,341	0
Change of Assumptions	2,682	180,760
Changes in Proportion and Differences Between	35,910	6,737
Total	\$86,656	\$187,574

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$176,516
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,028
Total	\$195,544

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$189,391

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$28,783
2020	(36,269)
2021	(73,493)
2022	(19,939)
2023	0
Thereafter	0
Total	(100,918)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,772,160	\$1,125,781	\$586,771

PERF Net Pension Liability - Unaudited

CITY OF SALEM - 1300000

Net Pension Liability as of 2017	\$1,429,032
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,384)
- Net Difference Between Projected and Actual Investment	(121,060)
- Change of Assumptions	(201,022)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,062
Pension Expense/Income	195,544
Contributions	(189,391)
Total Activity in FY 2018	(303,251)
Net Pension Liability as of 2018	\$1,125,781

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1301000
 Submission Unit Name: SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOLS

Wages: \$1,927,491 Proportionate Share: 0.0003777

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,895,264	\$1,283,064

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,780	\$88
Net Difference Between Projected and Actual	37,999	0
Change of Assumptions	3,057	206,014
Changes in Proportion and Differences Between	37,040	143,275
Total	\$94,876	\$349,377

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$201,177
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,929
Total	\$229,106

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$209,190

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,823
2020	(98,157)
2021	(139,442)
2022	(22,725)
2023	0
Thereafter	0
Total	(\$254,501)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,019,749	\$1,283,064	\$668,749

PERF Net Pension Liability - Unaudited

SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOLS - 1301000

Net Pension Liability as of 2017	\$1,895,264
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,830)
- Net Difference Between Projected and Actual Investment	(166,776)
- Change of Assumptions	(233,387)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(214,123)
Pension Expense/Income	229,106
Contributions	(209,190)
Total Activity in FY 2018	(612,200)
Net Pension Liability as of 2018	\$1,283,064

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1302000
 Submission Unit Name: COVERED BRIDGE SPECIAL EDUCATION DISTRICT

Wages: \$1,624,609 Proportionate Share: 0.0003184

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,417,432	\$1,081,619

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,145	\$74
Net Difference Between Projected and Actual	32,033	0
Change of Assumptions	2,577	173,669
Changes in Proportion and Differences Between	4,166	1,364
Total	\$52,921	\$175,107

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$169,591
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,968
Total	\$177,559

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$181,951

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$20,691
2020	(44,084)
2021	(79,636)
2022	(19,157)
2023	0
Thereafter	0
Total	(122,186)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,702,642	\$1,081,619	\$563,753

PERF Net Pension Liability - Unaudited

COVERED BRIDGE SPECIAL EDUCATION DISTRICT - 1302000

Net Pension Liability as of 2017	\$1,417,432
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,748)
- Net Difference Between Projected and Actual Investment	(121,115)
- Change of Assumptions	(193,850)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,708)
Pension Expense/Income	177,559
Contributions	(181,951)
Total Activity in FY 2018	(335,813)
Net Pension Liability as of 2018	\$1,081,619

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1303000
 Submission Unit Name: TOWN OF BROOKSTON

Wages: \$257,446 Proportionate Share: 0.0000505

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$204,785	\$171,551

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,244	\$12
Net Difference Between Projected and Actual	5,081	0
Change of Assumptions	409	27,545
Changes in Proportion and Differences Between	14,974	180
Total	\$22,708	\$27,737

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,898
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,042
Total	\$31,940

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,834

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,048
2020	(2,469)
2021	(8,572)
2022	(3,036)
2023	0
Thereafter	0
Total	(5,029)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$270,049	\$171,551	\$89,414

PERF Net Pension Liability - Unaudited

TOWN OF BROOKSTON - 1303000

Net Pension Liability as of 2017	\$204,785
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,498)
- Net Difference Between Projected and Actual Investment	(17,045)
- Change of Assumptions	(30,424)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,627
Pension Expense/Income	31,940
Contributions	(28,834)
Total Activity in FY 2018	(33,234)
Net Pension Liability as of 2018	\$171,551

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1304000
 Submission Unit Name: CITY OF VINCENNES

Wages: \$1,538,460 Proportionate Share: 0.0003015

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,317,048	\$1,024,209

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,395	\$70
Net Difference Between Projected and Actual	30,333	0
Change of Assumptions	2,440	164,451
Changes in Proportion and Differences Between	20,782	2,044
Total	\$66,950	\$166,565

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$160,590
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,678
Total	\$192,268

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,508

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$25,516
2020	(36,502)
2021	(70,490)
2022	(18,139)
2023	0
Thereafter	0
Total	(\$99,615)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,612,270	\$1,024,209	\$533,831

PERF Net Pension Liability - Unaudited

CITY OF VINCENNES - 1304000

Net Pension Liability as of 2017	\$1,317,048
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,665)
- Net Difference Between Projected and Actual Investment	(111,969)
- Change of Assumptions	(183,157)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,808)
Pension Expense/Income	192,268
Contributions	(171,508)
Total Activity in FY 2018	(292,839)
Net Pension Liability as of 2018	\$1,024,209

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1305000
 Submission Unit Name: HUNTINGTON TOWNSHIP, HUNTINGTON COUNTY

Wages: \$52,187 Proportionate Share: 0.0000102

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$46,400	\$34,650

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$453	\$2
Net Difference Between Projected and Actual	1,026	0
Change of Assumptions	83	5,564
Changes in Proportion and Differences Between	26	1,138
Total	\$1,588	\$6,704

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,433
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(711)
Total	\$4,722

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,845

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$86)
2020	(1,667)
2021	(2,748)
2022	(615)
2023	0
Thereafter	0
Total	(\$5,116)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$54,544	\$34,650	\$18,060

PERF Net Pension Liability - Unaudited

HUNTINGTON TOWNSHIP, HUNTINGTON COUNTY - 1305000

Net Pension Liability as of 2017	\$46,400
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(394)
- Net Difference Between Projected and Actual Investment	(3,988)
- Change of Assumptions	(6,226)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19)
Pension Expense/Income	4,722
Contributions	(5,845)
Total Activity in FY 2018	(11,750)
Net Pension Liability as of 2018	\$34,650

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1306000
 Submission Unit Name: TOWN OF WINDFALL

Wages: \$38,349 Proportionate Share: 0.0000075

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$34,354	\$25,478

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$333	\$2
Net Difference Between Projected and Actual	755	0
Change of Assumptions	61	4,091
Changes in Proportion and Differences Between	16	6,740
Total	\$1,165	\$10,833

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,995
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,130)
Total	(\$11,135)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,634

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,249)
2020	(1,742)
2021	(2,226)
2022	(451)
2023	0
Thereafter	0
Total	(\$9,668)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$40,106	\$25,478	\$13,279

PERF Net Pension Liability - Unaudited

TOWN OF WINDFALL - 1306000

Net Pension Liability as of 2017	\$34,354
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(294)
- Net Difference Between Projected and Actual Investment	(2,957)
- Change of Assumptions	(4,582)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,726
Pension Expense/Income	(11,135)
Contributions	(3,634)
Total Activity in FY 2018	(8,876)
Net Pension Liability as of 2018	\$25,478

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1307000
 Submission Unit Name: J.E.E.S.E SCHOOL CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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
Total	\$15

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

J.E.E.S.E SCHOOL CORPORATION - 1307000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15)
Pension Expense/Income	15
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1308000
 Submission Unit Name: TOWN OF MONROE

Wages: \$80,304 Proportionate Share: 0.0000157

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$75,400	\$53,334

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$697	\$4
Net Difference Between Projected and Actual	1,580	0
Change of Assumptions	127	8,563
Changes in Proportion and Differences Between	2,524	3,555
Total	\$4,928	\$12,122

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,027
Total	\$9,389

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,994

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,933
2020	(3,142)
2021	(5,041)
2022	(944)
2023	0
Thereafter	0
Total	(\$7,194)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$83,956	\$53,334	\$27,798

PERF Net Pension Liability - Unaudited

TOWN OF MONROE - 1308000

Net Pension Liability as of 2017	\$75,400
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(680)
- Net Difference Between Projected and Actual Investment	(6,567)
- Change of Assumptions	(9,647)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,567)
Pension Expense/Income	9,389
Contributions	(8,994)
Total Activity in FY 2018	(22,066)
Net Pension Liability as of 2018	\$53,334

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1310000
 Submission Unit Name: FREMONT COMMUNITY SCHOOLS

Wages: \$1,913,939 Proportionate Share: 0.0003751

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,551,725	\$1,274,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,664	\$87
Net Difference Between Projected and Actual	37,738	0
Change of Assumptions	3,036	204,596
Changes in Proportion and Differences Between	99,642	1,443
Total	\$157,080	\$206,126

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$199,792
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42,987
Total	\$242,779

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$214,352

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$67,623
2020	(24,258)
2021	(69,843)
2022	(22,568)
2023	0
Thereafter	0
Total	(\$49,046)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,005,845	\$1,274,232	\$664,145

PERF Net Pension Liability - Unaudited

FREMONT COMMUNITY SCHOOLS - 1310000

Net Pension Liability as of 2017	\$1,551,725
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,688)
- Net Difference Between Projected and Actual Investment	(129,920)
- Change of Assumptions	(226,474)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,162
Pension Expense/Income	242,779
Contributions	(214,352)
Total Activity in FY 2018	(277,493)
Net Pension Liability as of 2018	\$1,274,232

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1311000
 Submission Unit Name: PORTAGE TOWNSHIP, PORTER COUNTY

Wages: \$752,649 Proportionate Share: 0.0001475

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$634,878	\$501,064

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,553	\$34
Net Difference Between Projected and Actual	14,840	0
Change of Assumptions	1,194	80,453
Changes in Proportion and Differences Between	37,812	734
Total	\$60,399	\$81,221

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,564
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,727
Total	\$105,291

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$84,298

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$34,226
2020	(13,698)
2021	(32,476)
2022	(8,874)
2023	0
Thereafter	0
Total	(\$20,822)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$788,756	\$501,064	\$261,161

PERF Net Pension Liability - Unaudited

PORTAGE TOWNSHIP, PORTER COUNTY - 1311000

Net Pension Liability as of 2017	\$634,878
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,045)
- Net Difference Between Projected and Actual Investment	(53,756)
- Change of Assumptions	(89,452)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,554)
Pension Expense/Income	105,291
Contributions	(84,298)
Total Activity in FY 2018	(133,814)
Net Pension Liability as of 2018	\$501,064

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1312000
 Submission Unit Name: CITY OF MICHIGAN CITY

Wages: \$8,973,203 Proportionate Share: 0.0017586

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$7,587,747	\$5,974,044

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,129	\$408
Net Difference Between Projected and Actual	176,928	0
Change of Assumptions	14,233	959,216
Changes in Proportion and Differences Between	175,428	21,355
Total	\$444,718	\$980,979

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$936,694
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(56,704)
Total	\$879,990

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,005,000

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$150,606
2020	(190,154)
2021	(390,909)
2022	(105,804)
2023	0
Thereafter	0
Total	(\$536,261)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,404,105	\$5,974,044	\$3,113,746

PERF Net Pension Liability - Unaudited

CITY OF MICHIGAN CITY - 1312000

Net Pension Liability as of 2017	\$7,587,747
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(60,490)
- Net Difference Between Projected and Actual Investment	(642,897)
- Change of Assumptions	(1,066,811)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	281,505
Pension Expense/Income	879,990
Contributions	(1,005,000)
Total Activity in FY 2018	(1,613,703)
Net Pension Liability as of 2018	\$5,974,044

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1312001
 Submission Unit Name: CITY OF MICHIGAN CITY-MICHIGAN CITY REDEVOLPMENT D

Wages: \$140,572 Proportionate Share: 0.0000275

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$137,416	\$93,419

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,222	\$6
Net Difference Between Projected and Actual	2,767	0
Change of Assumptions	223	15,000
Changes in Proportion and Differences Between	5,215	9,620
Total	\$9,427	\$24,626

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,647
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,808
Total	\$17,455

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,744

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,010
2020	(6,641)
2021	(9,915)
2022	(1,653)
2023	0
Thereafter	0
Total	(\$15,199)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$147,056	\$93,419	\$48,691

PERF Net Pension Liability - Unaudited

CITY OF MICHIGAN CITY-MICHIGAN CITY REDEVOLPMENT D - 1312001

Net Pension Liability as of 2017	\$137,416
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,287)
- Net Difference Between Projected and Actual Investment	(12,080)
- Change of Assumptions	(16,983)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,358)
Pension Expense/Income	17,455
Contributions	(15,744)
Total Activity in FY 2018	(43,997)
Net Pension Liability as of 2018	\$93,419

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1314000
 Submission Unit Name: WESTVIEW SCHOOL CORPORATION

Wages: \$4,610,070 Proportionate Share: 0.0009035

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,983,266	\$3,069,230

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,140	\$210
Net Difference Between Projected and Actual	90,899	0
Change of Assumptions	7,313	492,808
Changes in Proportion and Differences Between	40,307	5,197
Total	\$178,659	\$498,215

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$481,237
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,391
Total	\$513,628

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$514,386

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$69,981
2020	(116,638)
2021	(218,543)
2022	(54,356)
2023	0
Thereafter	0
Total	(\$319,556)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,831,462	\$3,069,230	\$1,599,721

PERF Net Pension Liability - Unaudited

WESTVIEW SCHOOL CORPORATION - 1314000

Net Pension Liability as of 2017	\$3,983,266
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,626)
- Net Difference Between Projected and Actual Investment	(339,477)
- Change of Assumptions	(549,450)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,275
Pension Expense/Income	513,628
Contributions	(514,386)
Total Activity in FY 2018	(914,036)
Net Pension Liability as of 2018	\$3,069,230

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1315000
 Submission Unit Name: PULASKI COUNTY

Wages: \$3,970,330 Proportionate Share: 0.0007781

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,834,697	\$2,643,241

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,568	\$180
Net Difference Between Projected and Actual	78,282	0
Change of Assumptions	6,298	424,409
Changes in Proportion and Differences Between	36,746	239,723
Total	\$155,894	\$664,312

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$414,444
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,685)
Total	\$391,759

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$440,344

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,619)
2020	(187,096)
2021	(270,892)
2022	(46,811)
2023	0
Thereafter	0
Total	(\$508,418)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,160,886	\$2,643,241	\$1,377,690

PERF Net Pension Liability - Unaudited

PULASKI COUNTY - 1315000

Net Pension Liability as of 2017	\$3,834,697
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,461)
- Net Difference Between Projected and Actual Investment	(336,042)
- Change of Assumptions	(479,680)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(291,688)
Pension Expense/Income	391,759
Contributions	(440,344)
Total Activity in FY 2018	(1,191,456)
Net Pension Liability as of 2018	\$2,643,241

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1316000
 Submission Unit Name: RENNELAER CENTRAL SCHOOL CORPORATION

Wages: \$966,073 Proportionate Share: 0.0001893

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$882,493	\$643,061

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,410	\$44
Net Difference Between Projected and Actual	19,045	0
Change of Assumptions	1,532	103,252
Changes in Proportion and Differences Between	1,623	25,109
Total	\$30,610	\$128,405

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$100,828
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	405
Total	\$101,233

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,197

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,887
2020	(34,876)
2021	(55,417)
2022	(11,389)
2023	0
Thereafter	0
Total	(97,795)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,012,281	\$643,061	\$335,171

PERF Net Pension Liability - Unaudited

RENSELAER CENTRAL SCHOOL CORPORATION - 1316000

Net Pension Liability as of 2017	\$882,493
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,709)
- Net Difference Between Projected and Actual Investment	(76,305)
- Change of Assumptions	(115,889)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,565)
Pension Expense/Income	101,233
Contributions	(108,197)
Total Activity in FY 2018	(239,432)
Net Pension Liability as of 2018	\$643,061

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1317000
 Submission Unit Name: HEARTLAND CAREER CENTER

Wages: \$192,774 Proportionate Share: 0.0000378

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$169,985	\$128,408

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,679	\$9
Net Difference Between Projected and Actual	3,803	0
Change of Assumptions	306	20,618
Changes in Proportion and Differences Between	152	2,387
Total	\$5,940	\$23,014

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,134
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,853)
Total	\$18,281

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,590

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$739
2020	(5,734)
2021	(9,804)
2022	(2,275)
2023	0
Thereafter	0
Total	(\$17,074)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$202,135	\$128,408	\$66,928

PERF Net Pension Liability - Unaudited

HEARTLAND CAREER CENTER - 1317000

Net Pension Liability as of 2017	\$169,985
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,426)
- Net Difference Between Projected and Actual Investment	(14,564)
- Change of Assumptions	(23,041)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	763
Pension Expense/Income	18,281
Contributions	(21,590)
Total Activity in FY 2018	(41,577)
Net Pension Liability as of 2018	\$128,408

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1318000
 Submission Unit Name: TOWN OF WOLCOTTVILLE

Wages: \$339,671 Proportionate Share: 0.0000666

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$298,923	\$226,243

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,959	\$15
Net Difference Between Projected and Actual	6,700	0
Change of Assumptions	539	36,326
Changes in Proportion and Differences Between	15,409	3,440
Total	\$25,607	\$39,781

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,474
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,864
Total	\$43,338

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,117

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$15,885
2020	(8,677)
2021	(17,377)
2022	(4,005)
2023	0
Thereafter	0
Total	(\$14,174)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$356,143	\$226,243	\$117,921

PERF Net Pension Liability - Unaudited

TOWN OF WOLCOTTVILLE - 1318000

Net Pension Liability as of 2017	\$298,923
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,501)
- Net Difference Between Projected and Actual Investment	(25,597)
- Change of Assumptions	(40,586)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,217)
Pension Expense/Income	43,338
Contributions	(37,117)
Total Activity in FY 2018	(72,680)
Net Pension Liability as of 2018	\$226,243

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1319000
 Submission Unit Name: WINCHESTER COMMUNITY LIBRARY

Wages: \$177,831 Proportionate Share: 0.0000349

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$147,677	\$118,557

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,550	\$8
Net Difference Between Projected and Actual	3,511	0
Change of Assumptions	282	19,036
Changes in Proportion and Differences Between	5,163	1,213
Total	\$10,506	\$20,257

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,589
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	118
Total	\$18,707

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,917

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,763
2020	(3,238)
2021	(7,174)
2022	(2,102)
2023	0
Thereafter	0
Total	(\$9,751)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$186,628	\$118,557	\$61,793

PERF Net Pension Liability - Unaudited

WINCHESTER COMMUNITY LIBRARY - 1319000

Net Pension Liability as of 2017	\$147,677
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,148)
- Net Difference Between Projected and Actual Investment	(12,445)
- Change of Assumptions	(21,125)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,808
Pension Expense/Income	18,707
Contributions	(19,917)
Total Activity in FY 2018	(29,120)
Net Pension Liability as of 2018	\$118,557

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1321000
 Submission Unit Name: UNION SCHOOL CORPORATION

Wages: \$235,583 Proportionate Share: 0.0000462

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$220,846	\$156,943

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,053	\$11
Net Difference Between Projected and Actual	4,648	0
Change of Assumptions	374	25,199
Changes in Proportion and Differences Between	859	32,675
Total	\$7,934	\$57,885

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,608
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,467)
Total	(\$10,859)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,664

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$20,192)
2020	(11,934)
2021	(15,046)
2022	(2,779)
2023	0
Thereafter	0
Total	(\$49,951)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$247,054	\$156,943	\$81,801

PERF Net Pension Liability - Unaudited

UNION SCHOOL CORPORATION - 1321000

Net Pension Liability as of 2017	\$220,846
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,981)
- Net Difference Between Projected and Actual Investment	(19,214)
- Change of Assumptions	(28,371)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,186
Pension Expense/Income	(10,859)
Contributions	(24,664)
Total Activity in FY 2018	(63,903)
Net Pension Liability as of 2018	\$156,943

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1322000
 Submission Unit Name: NORTH MONTGOMERY SCHOOL CORPORATION

Wages: \$1,532,149 Proportionate Share: 0.0003003

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,328,201	\$1,020,133

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,341	\$70
Net Difference Between Projected and Actual	30,212	0
Change of Assumptions	2,431	163,796
Changes in Proportion and Differences Between	10,550	1,278
Total	\$56,534	\$165,144

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$159,951
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,614
Total	\$182,565

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,597

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$22,334
2020	(39,523)
2021	(73,354)
2022	(18,067)
2023	0
Thereafter	0
Total	(\$108,610)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,605,853	\$1,020,133	\$531,706

PERF Net Pension Liability - Unaudited
NORTH MONTGOMERY SCHOOL CORPORATION - 1322000

Net Pension Liability as of 2017	\$1,328,201
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,922)
- Net Difference Between Projected and Actual Investment	(113,295)
- Change of Assumptions	(182,690)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,129)
Pension Expense/Income	182,565
Contributions	(171,597)
Total Activity in FY 2018	(308,068)
Net Pension Liability as of 2018	\$1,020,133

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1323000
 Submission Unit Name: GREATER LAFAYETTE PUBLIC TRANSPORTATION CORP

Wages: \$5,989,632 Proportionate Share: 0.0011738

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,404,268	\$3,987,452

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,148	\$272
Net Difference Between Projected and Actual	118,093	0
Change of Assumptions	9,500	640,241
Changes in Proportion and Differences Between	115,580	120,165
Total	\$295,321	\$760,678

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$625,208
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	57,473
Total	\$682,681

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$670,051

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$127,614
2020	(192,303)
2021	(330,048)
2022	(70,620)
2023	0
Thereafter	0
Total	(\$465,357)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,276,890	\$3,987,452	\$2,078,310

PERF Net Pension Liability - Unaudited

GREATER LAFAYETTE PUBLIC TRANSPORTATION CORP - 1323000

Net Pension Liability as of 2017	\$5,404,268
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(46,563)
- Net Difference Between Projected and Actual Investment	(465,816)
- Change of Assumptions	(717,511)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(199,556)
Pension Expense/Income	682,681
Contributions	(670,051)
Total Activity in FY 2018	(1,416,816)
Net Pension Liability as of 2018	\$3,987,452

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1324000
 Submission Unit Name: PERRY CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$968,803 Proportionate Share: 0.0001899

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$973,509	\$645,099

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,437	\$44
Net Difference Between Projected and Actual	19,105	0
Change of Assumptions	1,537	103,580
Changes in Proportion and Differences Between	7,400	127,105
Total	\$36,479	\$230,729

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,148
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,427)
Total	\$73,721

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,502

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$50,946)
2020	(58,374)
2021	(73,508)
2022	(11,422)
2023	0
Thereafter	0
Total	(\$194,250)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,015,489	\$645,099	\$336,234

PERF Net Pension Liability - Unaudited

PERRY CENTRAL COMMUNITY SCHOOL CORPORATION - 1324000

Net Pension Liability as of 2017	\$973,509
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,339)
- Net Difference Between Projected and Actual Investment	(86,079)
- Change of Assumptions	(117,673)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(80,538)
Pension Expense/Income	73,721
Contributions	(108,502)
Total Activity in FY 2018	(328,410)
Net Pension Liability as of 2018	\$645,099

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1325000
 Submission Unit Name: SOUTHERN HANCOCK COMMUNITY SCHOOLS

Wages: \$2,229,579 Proportionate Share: 0.0004370

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,599,909	\$1,484,509

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,414	\$101
Net Difference Between Projected and Actual	43,965	0
Change of Assumptions	3,537	238,358
Changes in Proportion and Differences Between	247,800	2,058
Total	\$314,716	\$240,517

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$232,762
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	95,152
Total	\$327,914

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$249,528

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$122,836
2020	16,876
2021	(39,222)
2022	(26,291)
2023	0
Thereafter	0
Total	\$74,199

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,336,855	\$1,484,509	\$773,745

PERF Net Pension Liability - Unaudited
SOUTHERN HANCOCK COMMUNITY SCHOOLS - 1325000

Net Pension Liability as of 2017	\$1,599,909
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,829)
- Net Difference Between Projected and Actual Investment	(128,899)
- Change of Assumptions	(260,509)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	205,451
Pension Expense/Income	327,914
Contributions	(249,528)
	(115,400)
Total Activity in FY 2018	(115,400)
Net Pension Liability as of 2018	\$1,484,509

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1326000
 Submission Unit Name: TOWN OF BOURBON

Wages: \$501,621 Proportionate Share: 0.0000983

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$437,231	\$333,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,367	\$23
Net Difference Between Projected and Actual	9,890	0
Change of Assumptions	796	53,617
Changes in Proportion and Differences Between	1,165	540
Total	\$16,218	\$54,180

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,358
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,855)
Total	\$50,503

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,181

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,999
2020	(13,540)
2021	(24,508)
2022	(5,913)
2023	0
Thereafter	0
Total	(\$37,962)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$525,659	\$333,930	\$174,048

PERF Net Pension Liability - Unaudited

TOWN OF BOURBON - 1326000

Net Pension Liability as of 2017	\$437,231
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,620)
- Net Difference Between Projected and Actual Investment	(37,351)
- Change of Assumptions	(59,841)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,189
Pension Expense/Income	50,503
Contributions	(56,181)
Total Activity in FY 2018	(103,301)
Net Pension Liability as of 2018	\$333,930

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1327000
 Submission Unit Name: DANVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$2,834,102 Proportionate Share: 0.0005554

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,663,988	\$1,886,719

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,675	\$129
Net Difference Between Projected and Actual	55,877	0
Change of Assumptions	4,495	302,939
Changes in Proportion and Differences Between	40,114	121,416
Total	\$125,161	\$424,484

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$295,826
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,802
Total	\$300,628

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$317,408

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$27,085
2020	(115,221)
2021	(177,772)
2022	(33,415)
2023	0
Thereafter	0
Total	(199,323)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,969,999	\$1,886,719	\$983,381

PERF Net Pension Liability - Unaudited

DANVILLE COMMUNITY SCHOOL CORPORATION - 1327000

Net Pension Liability as of 2017	\$2,663,988
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,979)
- Net Difference Between Projected and Actual Investment	(231,956)
- Change of Assumptions	(341,217)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(163,337)
Pension Expense/Income	300,628
Contributions	(317,408)
Total Activity in FY 2018	(777,269)
Net Pension Liability as of 2018	\$1,886,719

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1328000
 Submission Unit Name: ROCKVILLE COMMUNITY SCHOOLS

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

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

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

ROCKVILLE COMMUNITY SCHOOLS - 1328000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1330000
 Submission Unit Name: TOWN OF TRAIL CREEK

Wages: \$243,428 Proportionate Share: 0.0000477

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$199,431	\$162,039

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,119	\$11
Net Difference Between Projected and Actual	4,799	0
Change of Assumptions	386	26,018
Changes in Proportion and Differences Between	13,427	463
Total	\$20,731	\$26,492

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,407
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,065
Total	\$36,472

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,264

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,867
2020	(3,449)
2021	(9,309)
2022	(2,870)
2023	0
Thereafter	0
Total	(5,761)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$255,076	\$162,039	\$84,457

PERF Net Pension Liability - Unaudited

TOWN OF TRAIL CREEK - 1330000

Net Pension Liability as of 2017	\$199,431
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,524)
- Net Difference Between Projected and Actual Investment	(16,748)
- Change of Assumptions	(28,834)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	506
Pension Expense/Income	36,472
Contributions	(27,264)
Total Activity in FY 2018	(37,392)
Net Pension Liability as of 2018	\$162,039

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1332000
 Submission Unit Name: CORDRY-SWEETWATER CONSERVANCY DISTRICT

Wages: \$502,712 Proportionate Share: 0.0000985

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$427,416	\$334,609

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,376	\$23
Net Difference Between Projected and Actual	9,910	0
Change of Assumptions	797	53,726
Changes in Proportion and Differences Between	9,571	4,407
Total	\$24,654	\$58,156

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,465
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,509
Total	\$62,974

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,304

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,386
2020	(11,578)
2021	(22,383)
2022	(5,927)
2023	0
Thereafter	0
Total	(\$33,502)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$526,728	\$334,609	\$174,402

PERF Net Pension Liability - Unaudited

CORDRY-SWEETWATER CONSERVANCY DISTRICT - 1332000

Net Pension Liability as of 2017	\$427,416
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,432)
- Net Difference Between Projected and Actual Investment	(36,271)
- Change of Assumptions	(59,792)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18
Pension Expense/Income	62,974
Contributions	(56,304)
Total Activity in FY 2018	(92,807)
Net Pension Liability as of 2018	\$334,609

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1333000
 Submission Unit Name: TOWN OF TOPEKA

Wages: \$382,374 Proportionate Share: 0.0000749

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$416,708	\$254,439

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,328	\$17
Net Difference Between Projected and Actual	7,535	0
Change of Assumptions	606	40,854
Changes in Proportion and Differences Between	1,271	55,490
Total	\$12,740	\$96,361

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,894
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,083)
Total	\$28,811

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,909

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$14,337)
2020	(28,932)
2021	(35,846)
2022	(4,506)
2023	0
Thereafter	0
Total	(\$83,621)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$400,527	\$254,439	\$132,617

PERF Net Pension Liability - Unaudited

TOWN OF TOPEKA - 1333000

Net Pension Liability as of 2017	\$416,708
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,280)
- Net Difference Between Projected and Actual Investment	(37,489)
- Change of Assumptions	(46,939)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60,463)
Pension Expense/Income	28,811
Contributions	(41,909)
Total Activity in FY 2018	(162,269)
Net Pension Liability as of 2018	\$254,439

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1334000
 Submission Unit Name: NOBLE TOWNSHIP, WABASH COUNTY

Wages: \$20,164 Proportionate Share: 0.0000040

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$14,277	\$13,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$178	\$1
Net Difference Between Projected and Actual	402	0
Change of Assumptions	32	2,182
Changes in Proportion and Differences Between	2,838	1,444
Total	\$3,450	\$3,627

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,131
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	421
Total	\$2,552

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$547

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$945
2020	(186)
2021	(695)
2022	(241)
2023	0
Thereafter	0
Total	(\$177)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,390	\$13,588	\$7,082

PERF Net Pension Liability - Unaudited

NOBLE TOWNSHIP, WABASH COUNTY - 1334000

Net Pension Liability as of 2017	\$14,277
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(83)
- Net Difference Between Projected and Actual Investment	(1,140)
- Change of Assumptions	(2,379)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	908
Pension Expense/Income	2,552
Contributions	(547)
Total Activity in FY 2018	(689)
Net Pension Liability as of 2018	\$13,588

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1335000
 Submission Unit Name: MSD OF WARREN COUNTY

Wages: \$1,438,561 Proportionate Share: 0.0002819

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,039,986	\$957,627

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,524	\$65
Net Difference Between Projected and Actual	28,361	0
Change of Assumptions	2,282	153,760
Changes in Proportion and Differences Between	151,492	3,733
Total	\$194,659	\$157,558

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$150,150
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	55,306
Total	\$205,456

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,872

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$74,065
2020	7,872
2021	(27,876)
2022	(16,960)
2023	0
Thereafter	0
Total	\$37,101

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,507,459	\$957,627	\$499,127

PERF Net Pension Liability - Unaudited

MSD OF WARREN COUNTY - 1335000

Net Pension Liability as of 2017	\$1,039,986
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,484)
- Net Difference Between Projected and Actual Investment	(84,005)
- Change of Assumptions	(168,176)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	127,722
Pension Expense/Income	205,456
Contributions	(156,872)
Total Activity in FY 2018	(82,359)
Net Pension Liability as of 2018	\$957,627

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1336000
 Submission Unit Name: UNION TOWNSHIP SCHOOL CORPORATION

Wages: \$541,448 Proportionate Share: 0.0001061

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$414,477	\$360,427

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,714	\$25
Net Difference Between Projected and Actual	10,674	0
Change of Assumptions	859	57,871
Changes in Proportion and Differences Between	47,394	374
Total	\$63,641	\$58,270

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,513
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,246
Total	\$78,759

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,642

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$27,794
2020	(1,248)
2021	(14,792)
2022	(6,383)
2023	0
Thereafter	0
Total	\$5,371

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$567,369	\$360,427	\$187,859

PERF Net Pension Liability - Unaudited
UNION TOWNSHIP SCHOOL CORPORATION - 1336000

Net Pension Liability as of 2017	\$414,477
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,860)
- Net Difference Between Projected and Actual Investment	(34,109)
- Change of Assumptions	(63,667)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,469
Pension Expense/Income	78,759
Contributions	(60,642)
Total Activity in FY 2018	(54,050)
Net Pension Liability as of 2018	\$360,427

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1337000
 Submission Unit Name: CITY OF ROCKPORT

Wages: \$501,935 Proportionate Share: 0.0000984

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$421,616	\$334,269

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,372	\$23
Net Difference Between Projected and Actual	9,900	0
Change of Assumptions	796	53,672
Changes in Proportion and Differences Between	13,178	1,313
Total	\$28,246	\$55,008

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,411
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,890
Total	\$61,301

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,217

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,493
2020	(10,057)
2021	(21,277)
2022	(5,921)
2023	0
Thereafter	0
Total	(\$26,762)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$526,194	\$334,269	\$174,225

PERF Net Pension Liability - Unaudited

CITY OF ROCKPORT - 1337000

Net Pension Liability as of 2017	\$421,616
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,331)
- Net Difference Between Projected and Actual Investment	(35,654)
- Change of Assumptions	(59,645)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,199
Pension Expense/Income	61,301
Contributions	(56,217)
Total Activity in FY 2018	(87,347)
Net Pension Liability as of 2018	\$334,269

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1337001
 Submission Unit Name: CITY OF ROCKPORT HOUSING AUTHORITY

Wages: \$197,650 Proportionate Share: 0.0000387

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$178,462	\$131,466

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,719	\$9
Net Difference Between Projected and Actual	3,893	0
Change of Assumptions	313	21,109
Changes in Proportion and Differences Between	2,424	3,898
Total	\$8,349	\$25,016

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,613
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,774)
Total	\$18,839

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,137

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,074
2020	(6,485)
2021	(10,926)
2022	(2,330)
2023	0
Thereafter	0
Total	(\$16,667)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$206,948	\$131,466	\$68,522

PERF Net Pension Liability - Unaudited
CITY OF ROCKPORT HOUSING AUTHORITY - 1337001

Net Pension Liability as of 2017	\$178,462
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,540)
- Net Difference Between Projected and Actual Investment	(15,390)
- Change of Assumptions	(23,661)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,107)
Pension Expense/Income	18,839
Contributions	(22,137)
	(46,996)
Total Activity in FY 2018	(46,996)
Net Pension Liability as of 2018	\$131,466

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1339000
 Submission Unit Name: TOWN OF BROOK

Wages: \$107,222 Proportionate Share: 0.0000210

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$92,354	\$71,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$933	\$5
Net Difference Between Projected and Actual	2,113	0
Change of Assumptions	170	11,454
Changes in Proportion and Differences Between	905	616
Total	\$4,121	\$12,075

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,185
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(991)
Total	\$10,194

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,029

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,024
2020	(2,699)
2021	(5,016)
2022	(1,263)
2023	0
Thereafter	0
Total	(\$7,954)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$112,297	\$71,338	\$37,182

PERF Net Pension Liability - Unaudited

TOWN OF BROOK - 1339000

Net Pension Liability as of 2017	\$92,354
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(754)
- Net Difference Between Projected and Actual Investment	(7,866)
- Change of Assumptions	(12,767)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,206
Pension Expense/Income	10,194
Contributions	(12,029)
Total Activity in FY 2018	(21,016)
Net Pension Liability as of 2018	\$71,338

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1340000
 Submission Unit Name: TOWN OF AVILLA

Wages: \$639,168 Proportionate Share: 0.0001253

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$572,416	\$425,650

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,567	\$29
Net Difference Between Projected and Actual	12,606	0
Change of Assumptions	1,014	68,344
Changes in Proportion and Differences Between	5,203	9,263
Total	\$24,390	\$77,636

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,739
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(588)
Total	\$66,151

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,296

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$8,911
2020	(20,239)
2021	(34,379)
2022	(7,539)
2023	0
Thereafter	0
Total	(\$53,246)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$670,041	\$425,650	\$221,854

PERF Net Pension Liability - Unaudited

TOWN OF AVILLA - 1340000

Net Pension Liability as of 2017	\$572,416
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,889)
- Net Difference Between Projected and Actual Investment	(49,241)
- Change of Assumptions	(76,521)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,970)
Pension Expense/Income	66,151
Contributions	(71,296)
Total Activity in FY 2018	(146,766)
Net Pension Liability as of 2018	\$425,650

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1341000
 Submission Unit Name: TOWN OF CICERO

Wages: \$807,571 Proportionate Share: 0.0001583

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$646,031	\$537,752

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,033	\$37
Net Difference Between Projected and Actual	15,926	0
Change of Assumptions	1,281	86,344
Changes in Proportion and Differences Between	38,720	6,890
Total	\$62,960	\$93,271

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,316
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,462
Total	\$89,778

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,448

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,568
2020	(9,668)
2021	(27,686)
2022	(9,525)
2023	0
Thereafter	0
Total	(\$30,311)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$846,508	\$537,752	\$280,283

PERF Net Pension Liability - Unaudited

TOWN OF CICERO - 1341000

Net Pension Liability as of 2017	\$646,031
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,772)
- Net Difference Between Projected and Actual Investment	(53,875)
- Change of Assumptions	(95,436)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,474
Pension Expense/Income	89,778
Contributions	(90,448)
Total Activity in FY 2018	(108,279)
Net Pension Liability as of 2018	\$537,752

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1342000
 Submission Unit Name: TOWN OF AKRON

Wages: \$204,251 Proportionate Share: 0.0000400

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$151,692	\$135,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,777	\$9
Net Difference Between Projected and Actual	4,024	0
Change of Assumptions	324	21,818
Changes in Proportion and Differences Between	20,168	235
Total	\$26,293	\$22,062

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,305
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,068
Total	\$24,373

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,876

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,790
2020	494
2021	(4,646)
2022	(2,407)
2023	0
Thereafter	0
Total	\$4,231

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$213,900	\$135,882	\$70,823

PERF Net Pension Liability - Unaudited

TOWN OF AKRON - 1342000

Net Pension Liability as of 2017	\$151,692
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(995)
- Net Difference Between Projected and Actual Investment	(12,366)
- Change of Assumptions	(23,930)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,984
Pension Expense/Income	24,373
Contributions	(22,876)
Total Activity in FY 2018	(15,810)
Net Pension Liability as of 2018	\$135,882

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1343000
 Submission Unit Name: CITY OF FRANKFORT

Wages: \$1,839,280 Proportionate Share: 0.0003605

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,454,909	\$1,224,635

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,016	\$84
Net Difference Between Projected and Actual	36,269	0
Change of Assumptions	2,918	196,632
Changes in Proportion and Differences Between	103,900	8,278
Total	\$159,103	\$204,994

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$192,015
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	49,250
Total	\$241,265

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$199,492

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$55,887
2020	(18,813)
2021	(61,277)
2022	(21,688)
2023	0
Thereafter	0
Total	(\$45,891)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,927,772	\$1,224,635	\$638,295

PERF Net Pension Liability - Unaudited

CITY OF FRANKFORT - 1343000

Net Pension Liability as of 2017	\$1,454,909
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,569)
- Net Difference Between Projected and Actual Investment	(120,928)
- Change of Assumptions	(217,074)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,524
Pension Expense/Income	241,265
Contributions	(199,492)
Total Activity in FY 2018	(230,274)
Net Pension Liability as of 2018	\$1,224,635

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1344000
 Submission Unit Name: CITY OF BUTLER

Wages: \$631,772 Proportionate Share: 0.0001238

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$546,985	\$420,554

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,500	\$29
Net Difference Between Projected and Actual	12,455	0
Change of Assumptions	1,002	67,526
Changes in Proportion and Differences Between	4,857	5,515
Total	\$23,814	\$73,070

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,940
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,471
Total	\$69,411

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,758

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,000
2020	(16,686)
2021	(30,122)
2022	(7,448)
2023	0
Thereafter	0
Total	(49,256)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$662,020	\$420,554	\$219,198

PERF Net Pension Liability - Unaudited

CITY OF BUTLER - 1344000

Net Pension Liability as of 2017	\$546,985
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,492)
- Net Difference Between Projected and Actual Investment	(46,644)
- Change of Assumptions	(75,306)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,358
Pension Expense/Income	69,411
Contributions	(70,758)
Total Activity in FY 2018	(126,431)
Net Pension Liability as of 2018	\$420,554

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1345000
 Submission Unit Name: PLAINFIELD COMMUNITY SCHOOL CORPORATION

Wages: \$7,415,482 Proportionate Share: 0.0014533

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,712,838	\$4,936,926

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,565	\$337
Net Difference Between Projected and Actual	146,212	0
Change of Assumptions	11,762	792,692
Changes in Proportion and Differences Between	134,457	153,452
Total	\$356,996	\$946,481

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$774,080
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	179,964
Total	\$954,044

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$830,538

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$154,418
2020	(243,641)
2021	(412,826)
2022	(87,436)
2023	0
Thereafter	0
Total	(589,485)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,771,515	\$4,936,926	\$2,573,187

PERF Net Pension Liability - Unaudited
PLAINFIELD COMMUNITY SCHOOL CORPORATION - 1345000

Net Pension Liability as of 2017	\$6,712,838
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(58,046)
- Net Difference Between Projected and Actual Investment	(579,083)
- Change of Assumptions	(888,710)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(373,579)
Pension Expense/Income	954,044
Contributions	(830,538)
Total Activity in FY 2018	(1,775,912)
Net Pension Liability as of 2018	\$4,936,926

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1346000
 Submission Unit Name: TOWN OF KINGSFORD HEIGHTS

Wages: \$328,375 Proportionate Share: 0.0000644

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$257,877	\$218,770

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,861	\$15
Net Difference Between Projected and Actual	6,479	0
Change of Assumptions	521	35,127
Changes in Proportion and Differences Between	19,117	4,106
Total	\$28,978	\$39,248

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,302
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,137
Total	\$39,439

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,778

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,834
2020	(2,964)
2021	(10,264)
2022	(3,876)
2023	0
Thereafter	0
Total	(\$10,270)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$344,379	\$218,770	\$114,026

PERF Net Pension Liability - Unaudited

TOWN OF KINGSFORD HEIGHTS - 1346000

Net Pension Liability as of 2017	\$257,877
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,851)
- Net Difference Between Projected and Actual Investment	(21,384)
- Change of Assumptions	(38,746)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,213
Pension Expense/Income	39,439
Contributions	(36,778)
Total Activity in FY 2018	(39,107)
Net Pension Liability as of 2018	\$218,770

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1347000
 Submission Unit Name: TOWN OF DARLINGTON

Wages: \$204,241 Proportionate Share: 0.0000400

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$175,339	\$135,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,777	\$9
Net Difference Between Projected and Actual	4,024	0
Change of Assumptions	324	21,818
Changes in Proportion and Differences Between	2,065	3,660
Total	\$8,190	\$25,487

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,305
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,298)
Total	\$14,007

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,875

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$362)
2020	(5,084)
2021	(9,444)
2022	(2,407)
2023	0
Thereafter	0
Total	(\$17,297)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$213,900	\$135,882	\$70,823

PERF Net Pension Liability - Unaudited

TOWN OF DARLINGTON - 1347000

Net Pension Liability as of 2017	\$175,339
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,426)
- Net Difference Between Projected and Actual Investment	(14,920)
- Change of Assumptions	(24,309)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,066
Pension Expense/Income	14,007
Contributions	(22,875)
Total Activity in FY 2018	(39,457)
Net Pension Liability as of 2018	\$135,882

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1348000
 Submission Unit Name: PARKE COUNTY

Wages: \$3,245,036 Proportionate Share: 0.0006360

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,832,634	\$2,160,521

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,255	\$147
Net Difference Between Projected and Actual	63,986	0
Change of Assumptions	5,148	346,902
Changes in Proportion and Differences Between	3,139	21,188
Total	\$100,528	\$368,237

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$338,756
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47,264)
Total	\$291,492

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$360,816

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$20,654
2020	(90,136)
2021	(159,965)
2022	(38,262)
2023	0
Thereafter	0
Total	(\$267,709)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,401,007	\$2,160,521	\$1,126,090

PERF Net Pension Liability - Unaudited

PARKE COUNTY - 1348000

Net Pension Liability as of 2017	\$2,832,634
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,489)
- Net Difference Between Projected and Actual Investment	(242,069)
- Change of Assumptions	(387,234)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,003
Pension Expense/Income	291,492
Contributions	(360,816)
Total Activity in FY 2018	(672,113)
Net Pension Liability as of 2018	\$2,160,521

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1349000
 Submission Unit Name: HAMILTON SOUTHEASTERN SCHOOLS

Wages: \$21,467,828 Proportionate Share: 0.0042073

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$17,288,035	\$14,292,388

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$186,917	\$976
Net Difference Between Projected and Actual	423,284	0
Change of Assumptions	34,052	2,294,841
Changes in Proportion and Differences Between	1,032,428	312,962
Total	\$1,676,681	\$2,608,779

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,240,959
Specific Liabilities of Individual Employers	\$1,598
Net Amortization of Deferred Amounts from Changes in	91,509
Total	\$2,334,066

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,475,256

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$341,348
2020	(277,064)
2021	(743,258)
2022	(253,124)
2023	0
Thereafter	0
Total	(\$932,098)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$22,498,517	\$14,292,388	\$7,449,371

PERF Net Pension Liability - Unaudited
HAMILTON SOUTHEASTERN SCHOOLS - 1349000

Net Pension Liability as of 2017	\$17,288,035
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(128,961)
- Net Difference Between Projected and Actual Investment	(1,444,618)
- Change of Assumptions	(2,538,363)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,257,485
Pension Expense/Income	2,334,066
Contributions	(2,475,256)
	(2,995,647)
Total Activity in FY 2018	(2,995,647)
Net Pension Liability as of 2018	\$14,292,388

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1350000
 Submission Unit Name: COVINGTON COMMUNITY SCHOOL

Wages: \$1,257,299 Proportionate Share: 0.0002464

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$963,247	\$837,032

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,947	\$57
Net Difference Between Projected and Actual	24,790	0
Change of Assumptions	1,994	134,397
Changes in Proportion and Differences Between	87,061	32,331
Total	\$124,792	\$166,785

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$131,241
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(459)
Total	\$130,782

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$137,537

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,522
2020	(8,420)
2021	(35,271)
2022	(14,824)
2023	0
Thereafter	0
Total	(41,993)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,317,623	\$837,032	\$436,272

PERF Net Pension Liability - Unaudited
COVINGTON COMMUNITY SCHOOL - 1350000

Net Pension Liability as of 2017	\$963,247
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,655)
- Net Difference Between Projected and Actual Investment	(79,285)
- Change of Assumptions	(147,869)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	114,349
Pension Expense/Income	130,782
Contributions	(137,537)
	<hr/>
Total Activity in FY 2018	(126,215)
	<hr/>
Net Pension Liability as of 2018	\$837,032

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1351000
 Submission Unit Name: MORGAN CO PUBLIC LIBRARY

Wages: \$634,489 Proportionate Share: 0.0001243

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$537,616	\$422,253

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,522	\$29
Net Difference Between Projected and Actual	12,505	0
Change of Assumptions	1,006	67,799
Changes in Proportion and Differences Between	12,050	14,737
Total	\$31,083	\$82,565

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,207
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,186)
Total	\$64,021

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,143

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$605
2020	(15,791)
2021	(28,816)
2022	(7,480)
2023	0
Thereafter	0
Total	(\$51,482)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$664,694	\$422,253	\$220,083

PERF Net Pension Liability - Unaudited

MORGAN CO PUBLIC LIBRARY - 1351000

Net Pension Liability as of 2017	\$537,616
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,300)
- Net Difference Between Projected and Actual Investment	(45,582)
- Change of Assumptions	(75,425)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,066
Pension Expense/Income	64,021
Contributions	(67,143)
Total Activity in FY 2018	(115,363)
Net Pension Liability as of 2018	\$422,253

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1352000
 Submission Unit Name: CITY OF SHELBYVILLE

Wages: \$4,372,096 Proportionate Share: 0.0008568

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,643,743	\$2,910,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,065	\$199
Net Difference Between Projected and Actual	86,200	0
Change of Assumptions	6,935	467,335
Changes in Proportion and Differences Between	121,640	26,210
Total	\$252,840	\$493,744

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$456,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	50,347
Total	\$506,709

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$489,675

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$73,712
2020	(83,392)
2021	(179,677)
2022	(51,547)
2023	0
Thereafter	0
Total	(240,904)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,581,734	\$2,910,588	\$1,517,035

PERF Net Pension Liability - Unaudited

CITY OF SHELBYVILLE - 1352000

Net Pension Liability as of 2017	\$3,643,743
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,505)
- Net Difference Between Projected and Actual Investment	(307,491)
- Change of Assumptions	(518,903)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	104,710
Pension Expense/Income	506,709
Contributions	(489,675)
Total Activity in FY 2018	(733,155)
Net Pension Liability as of 2018	\$2,910,588

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1353000
 Submission Unit Name: GARY MUNICIPAL AIRPORT AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	4,566
Total	\$0	\$4,566

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(79,516)
Total	(\$79,516)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,566)
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	(\$4,566)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,516
Pension Expense/Income	(79,516)
Contributions	0
	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1354000
 Submission Unit Name: JEFFERSON TOWNSHIP, GRANT COUNTY

Wages: \$5,782 Proportionate Share: 0.000011

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,908	\$3,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49	\$0
Net Difference Between Projected and Actual	111	0
Change of Assumptions	9	600
Changes in Proportion and Differences Between	32	107
Total	\$201	\$707

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$586
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36)
Total	\$550

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$55
2020	(187)
2021	(310)
2022	(64)
2023	0
Thereafter	0
Total	(\$506)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,882	\$3,737	\$1,948

PERF Net Pension Liability - Unaudited

JEFFERSON TOWNSHIP, GRANT COUNTY - 1354000

Net Pension Liability as of 2017	\$4,908
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(40)
- Net Difference Between Projected and Actual Investment	(419)
- Change of Assumptions	(670)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(105)
Pension Expense/Income	550
Contributions	(487)
Total Activity in FY 2018	(1,171)
Net Pension Liability as of 2018	\$3,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1355000
 Submission Unit Name: OHIO TOWNSHIP PUBLIC LIBRARY SYSTEM

Wages: \$795,933 Proportionate Share: 0.0001560

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$720,539	\$529,939

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,931	\$36
Net Difference Between Projected and Actual	15,695	0
Change of Assumptions	1,263	85,089
Changes in Proportion and Differences Between	504	24,740
Total	\$24,393	\$109,865

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,091
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,388)
Total	\$70,703

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,145

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,733)
2020	(28,047)
2021	(44,309)
2022	(9,383)
2023	0
Thereafter	0
Total	(\$85,472)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$834,209	\$529,939	\$276,211

PERF Net Pension Liability - Unaudited
OHIO TOWNSHIP PUBLIC LIBRARY SYSTEM - 1355000

Net Pension Liability as of 2017	\$720,539
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,230)
- Net Difference Between Projected and Actual Investment	(62,157)
- Change of Assumptions	(95,395)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,376)
Pension Expense/Income	70,703
Contributions	(89,145)
	(190,600)
Total Activity in FY 2018	(190,600)
Net Pension Liability as of 2018	\$529,939

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1356000
 Submission Unit Name: BLUE RIVER VALLEY SCHOOLS

Wages: \$731,373 Proportionate Share: 0.0001433

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$726,785	\$486,797

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,366	\$33
Net Difference Between Projected and Actual	14,417	0
Change of Assumptions	1,160	78,162
Changes in Proportion and Differences Between	5,218	59,279
Total	\$27,161	\$137,474

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,327
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,008)
Total	\$50,319

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,518

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$7,891)
2020	(39,363)
2021	(54,437)
2022	(8,622)
2023	0
Thereafter	0
Total	(\$110,313)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$766,296	\$486,797	\$253,724

PERF Net Pension Liability - Unaudited

BLUE RIVER VALLEY SCHOOLS - 1356000

Net Pension Liability as of 2017	\$726,785
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,905)
- Net Difference Between Projected and Actual Investment	(64,109)
- Change of Assumptions	(88,671)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,104)
Pension Expense/Income	50,319
Contributions	(79,518)
Total Activity in FY 2018	(239,988)
Net Pension Liability as of 2018	\$486,797

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1357000

Submission Unit Name: BLOOMFIELD TOWNSHIP, LAGRANGE COUNTY

Wages: \$27,850 Proportionate Share: 0.000055

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$27,215	\$18,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$244	\$1
Net Difference Between Projected and Actual	553	0
Change of Assumptions	45	3,000
Changes in Proportion and Differences Between	1,010	1,828
Total	\$1,852	\$4,829

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	720
Total	\$3,649

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,119

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$570
2020	(1,282)
2021	(1,935)
2022	(330)
2023	0
Thereafter	0
Total	(\$2,977)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$29,411	\$18,684	\$9,738

PERF Net Pension Liability - Unaudited
BLOOMFIELD TOWNSHIP, LAGRANGE COUNTY - 1357000

Net Pension Liability as of 2017	\$27,215
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(253)
- Net Difference Between Projected and Actual Investment	(2,388)
- Change of Assumptions	(3,392)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,028)
Pension Expense/Income	3,649
Contributions	(3,119)
	(8,531)
Total Activity in FY 2018	(8,531)
Net Pension Liability as of 2018	\$18,684

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1358000

Submission Unit Name: SOUTHWESTERN CONSOLIDATED SCHOOLS OF SHELBY COUNTY

Wages: \$555,121 Proportionate Share: 0.0001088

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$483,631	\$369,599

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,834	\$25
Net Difference Between Projected and Actual	10,946	0
Change of Assumptions	881	59,344
Changes in Proportion and Differences Between	5,337	8,932
Total	\$21,998	\$68,301

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,951
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,319
Total	\$73,270

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,171

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,985
2020	(15,676)
2021	(27,067)
2022	(6,545)
2023	0
Thereafter	0
Total	(46,303)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$581,807	\$369,599	\$192,639

PERF Net Pension Liability - Unaudited

SOUTHWESTERN CONSOLIDATED SCHOOLS OF SHELBY COUNTY - 1358000

Net Pension Liability as of 2017	\$483,631
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,001)
- Net Difference Between Projected and Actual Investment	(41,308)
- Change of Assumptions	(66,228)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,594)
Pension Expense/Income	73,270
Contributions	(62,171)
Total Activity in FY 2018	(114,032)
Net Pension Liability as of 2018	\$369,599

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1359000

Submission Unit Name: VAN BUREN TOWNSHIP, MONROE COUNTY

Wages: \$923,197 Proportionate Share: 0.0001809

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$839,216	\$614,525

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,037	\$42
Net Difference Between Projected and Actual	18,200	0
Change of Assumptions	1,464	98,671
Changes in Proportion and Differences Between	54,996	23,788
Total	\$82,697	\$122,501

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$96,354
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,897
Total	\$137,251

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,307

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$50,896
2020	(27,674)
2021	(52,142)
2022	(10,884)
2023	0
Thereafter	0
Total	(\$39,804)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$967,362	\$614,525	\$320,298

PERF Net Pension Liability - Unaudited
VAN BUREN TOWNSHIP, MONROE COUNTY - 1359000

Net Pension Liability as of 2017	\$839,216
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,292)
- Net Difference Between Projected and Actual Investment	(72,474)
- Change of Assumptions	(110,681)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68,188)
Pension Expense/Income	137,251
Contributions	(103,307)
	(224,691)
Total Activity in FY 2018	(224,691)
Net Pension Liability as of 2018	\$614,525

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1360000
 Submission Unit Name: SOUTHWEST PARKE COMMUNITY SCHOOL CORPORATION

Wages: \$601,652 Proportionate Share: 0.0001179

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$494,339	\$400,512

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,238	\$27
Net Difference Between Projected and Actual	11,862	0
Change of Assumptions	954	64,308
Changes in Proportion and Differences Between	23,163	630
Total	\$41,217	\$64,965

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,798
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,147
Total	\$69,945

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,853

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,370
2020	(9,609)
2021	(23,417)
2022	(7,092)
2023	0
Thereafter	0
Total	(23,748)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$630,470	\$400,512	\$208,752

PERF Net Pension Liability - Unaudited

SOUTHWEST PARKE COMMUNITY SCHOOL CORPORATION - 1360000

Net Pension Liability as of 2017	\$494,339
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,793)
- Net Difference Between Projected and Actual Investment	(41,550)
- Change of Assumptions	(71,291)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,715
Pension Expense/Income	69,945
Contributions	(66,853)
Total Activity in FY 2018	(93,827)
Net Pension Liability as of 2018	\$400,512

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1361000
 Submission Unit Name: WEST WASHINGTON SCHOOL CORPORATION

Wages: \$1,093,330 Proportionate Share: 0.0002143

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$864,201	\$727,987

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,521	\$50
Net Difference Between Projected and Actual	21,560	0
Change of Assumptions	1,734	116,888
Changes in Proportion and Differences Between	59,979	5,204
Total	\$92,794	\$122,142

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$114,144
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,949
Total	\$131,093

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$122,448

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$29,393
2020	(10,470)
2021	(35,377)
2022	(12,894)
2023	0
Thereafter	0
Total	(\$29,348)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,145,968	\$727,987	\$379,436

PERF Net Pension Liability - Unaudited
WEST WASHINGTON SCHOOL CORPORATION - 1361000

Net Pension Liability as of 2017	\$864,201
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,270)
- Net Difference Between Projected and Actual Investment	(71,813)
- Change of Assumptions	(129,029)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,253
Pension Expense/Income	131,093
Contributions	(122,448)
	<hr/>
Total Activity in FY 2018	(136,214)
	<hr/>
Net Pension Liability as of 2018	\$727,987

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1362000
 Submission Unit Name: WEST CENTRAL SCHOOL CORPORATION

Wages: \$1,009,012 Proportionate Share: 0.0001977

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$932,463	\$671,596

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,783	\$46
Net Difference Between Projected and Actual	19,890	0
Change of Assumptions	1,600	107,834
Changes in Proportion and Differences Between	1,318	74,501
Total	\$31,591	\$182,381

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$105,302
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(58,217)
Total	\$47,085

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,010

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$36,290)
2020	(42,541)
2021	(60,064)
2022	(11,895)
2023	0
Thereafter	0
Total	(\$150,790)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,057,200	\$671,596	\$350,044

PERF Net Pension Liability - Unaudited
WEST CENTRAL SCHOOL CORPORATION - 1362000

Net Pension Liability as of 2017	\$932,463
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,247)
- Net Difference Between Projected and Actual Investment	(80,859)
- Change of Assumptions	(121,205)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,369
Pension Expense/Income	47,085
Contributions	(113,010)
	<hr/>
Total Activity in FY 2018	(260,867)
	<hr/>
Net Pension Liability as of 2018	\$671,596

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1363000
 Submission Unit Name: TOWN OF GASTON

Wages: \$155,702 Proportionate Share: 0.0000305

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$111,985	\$103,610

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,355	\$7
Net Difference Between Projected and Actual	3,069	0
Change of Assumptions	247	16,636
Changes in Proportion and Differences Between	15,406	7,478
Total	\$20,077	\$24,121

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,245
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,083)
Total	\$13,162

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,343

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$267
2020	342
2021	(2,819)
2022	(1,834)
2023	0
Thereafter	0
Total	(\$4,044)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$163,099	\$103,610	\$54,003

PERF Net Pension Liability - Unaudited

TOWN OF GASTON - 1363000

Net Pension Liability as of 2017	\$111,985
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(692)
- Net Difference Between Projected and Actual Investment	(9,030)
- Change of Assumptions	(18,187)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,715
Pension Expense/Income	13,162
Contributions	(17,343)
Total Activity in FY 2018	(8,375)
Net Pension Liability as of 2018	\$103,610

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1364000
 Submission Unit Name: NORTHEASTERN WAYNE SCHOOLS

Wages: \$1,348,381 Proportionate Share: 0.0002643

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,202,832	\$897,839

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,742	\$61
Net Difference Between Projected and Actual	26,590	0
Change of Assumptions	2,139	144,161
Changes in Proportion and Differences Between	20,846	16,353
Total	\$61,317	\$160,575

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,776
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,684
Total	\$143,460

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,013

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$28,542
2020	(40,464)
2021	(71,435)
2022	(15,901)
2023	0
Thereafter	0
Total	(\$99,258)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,413,343	\$897,839	\$467,965

PERF Net Pension Liability - Unaudited

NORTHEASTERN WAYNE SCHOOLS - 1364000

Net Pension Liability as of 2017	\$1,202,832
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,228)
- Net Difference Between Projected and Actual Investment	(103,371)
- Change of Assumptions	(161,334)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,507)
Pension Expense/Income	143,460
Contributions	(151,013)
Total Activity in FY 2018	(304,993)
Net Pension Liability as of 2018	\$897,839

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1365000
 Submission Unit Name: LOST RIVER CAREER COOPERATIVE

Wages: \$39,770 Proportionate Share: 0.0000078

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$35,692	\$26,497

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$347	\$2
Net Difference Between Projected and Actual	785	0
Change of Assumptions	63	4,254
Changes in Proportion and Differences Between	12	771
Total	\$1,207	\$5,027

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,155
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(653)
Total	\$3,502

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,454

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$100
2020	(1,304)
2021	(2,148)
2022	(468)
2023	0
Thereafter	0
Total	(\$3,820)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$41,710	\$26,497	\$13,811

PERF Net Pension Liability - Unaudited

LOST RIVER CAREER COOPERATIVE - 1365000

Net Pension Liability as of 2017	\$35,692
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(305)
- Net Difference Between Projected and Actual Investment	(3,072)
- Change of Assumptions	(4,764)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(102)
Pension Expense/Income	3,502
Contributions	(4,454)
Total Activity in FY 2018	(9,195)
Net Pension Liability as of 2018	\$26,497

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1366000
 Submission Unit Name: CITY OF FRANKLIN

Wages: \$3,724,420 Proportionate Share: 0.0007299

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,101,665	\$2,479,503

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,427	\$169
Net Difference Between Projected and Actual	73,433	0
Change of Assumptions	5,908	398,119
Changes in Proportion and Differences Between	130,536	8,080
Total	\$242,304	\$406,368

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$388,771
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	74,623
Total	\$463,394

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$411,925

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$101,718
2020	(68,054)
2021	(153,814)
2022	(43,914)
2023	0
Thereafter	0
Total	(\$164,064)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,903,137	\$2,479,503	\$1,292,348

PERF Net Pension Liability - Unaudited

CITY OF FRANKLIN - 1366000

Net Pension Liability as of 2017	\$3,101,665
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,239)
- Net Difference Between Projected and Actual Investment	(261,689)
- Change of Assumptions	(442,011)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,308
Pension Expense/Income	463,394
Contributions	(411,925)
Total Activity in FY 2018	(622,162)
Net Pension Liability as of 2018	\$2,479,503

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1367000
 Submission Unit Name: MADISON TOWNSHIP, JEFFERSON COUNTY

Wages: \$60,134 Proportionate Share: 0.0000118

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$62,908	\$40,085

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$524	\$3
Net Difference Between Projected and Actual	1,187	0
Change of Assumptions	96	6,436
Changes in Proportion and Differences Between	0	7,241
Total	\$1,807	\$13,680

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,285
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,601)
Total	\$2,684

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,563

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,085)
2020	(3,979)
2021	(5,100)
2022	(709)
2023	0
Thereafter	0
Total	(\$11,873)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$63,100	\$40,085	\$20,893

PERF Net Pension Liability - Unaudited
MADISON TOWNSHIP, JEFFERSON COUNTY - 1367000

Net Pension Liability as of 2017	\$62,908
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(625)
- Net Difference Between Projected and Actual Investment	(5,610)
- Change of Assumptions	(7,350)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,359)
Pension Expense/Income	2,684
Contributions	(6,563)
Total Activity in FY 2018	(22,823)
Net Pension Liability as of 2018	\$40,085

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1368000
 Submission Unit Name: TURKEY RUN COMMUNITY SCHOOL CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

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

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TURKEY RUN COMMUNITY SCHOOL CORPORATION - 1368000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1369000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF MARTINSVILLE

Wages: \$5,532,639 Proportionate Share: 0.0010843

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,097,313	\$3,683,416

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,172	\$251
Net Difference Between Projected and Actual	109,088	0
Change of Assumptions	8,776	591,424
Changes in Proportion and Differences Between	0	287,372
Total	\$166,036	\$879,047

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$577,537
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(297,548)
Total	\$279,989

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$99,285)
2020	(220,369)
2021	(328,123)
2022	(65,234)
2023	0
Thereafter	0
Total	(\$713,011)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,798,289	\$3,683,416	\$1,919,843

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF MARTINSVILLE - 1369000

Net Pension Liability as of 2017	\$5,097,313
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(44,927)
- Net Difference Between Projected and Actual Investment	(441,656)
- Change of Assumptions	(664,490)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,089
Pension Expense/Income	279,989
Contributions	(610,902)
Total Activity in FY 2018	(1,413,897)
Net Pension Liability as of 2018	\$3,683,416

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1370000
 Submission Unit Name: CROTHERSVILLE COMMUNITY SCHOOLS

Wages: \$398,009 Proportionate Share: 0.0000780

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$368,523	\$264,970

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,465	\$18
Net Difference Between Projected and Actual	7,847	0
Change of Assumptions	631	42,545
Changes in Proportion and Differences Between	1,181	16,490
Total	\$13,124	\$59,053

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,546
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,784)
Total	\$34,762

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,817

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$611)
2020	(16,141)
2021	(24,482)
2022	(4,695)
2023	0
Thereafter	0
Total	(\$45,929)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$417,105	\$264,970	\$138,105

PERF Net Pension Liability - Unaudited
CROTHERSVILLE COMMUNITY SCHOOLS - 1370000

Net Pension Liability as of 2017	\$368,523
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,266)
- Net Difference Between Projected and Actual Investment	(31,971)
- Change of Assumptions	(47,831)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,430)
Pension Expense/Income	34,762
Contributions	(41,817)
	(103,553)
Total Activity in FY 2018	
Net Pension Liability as of 2018	\$264,970

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1371000
 Submission Unit Name: TOWN OF ROME CITY

Wages: \$309,831 Proportionate Share: 0.0000607

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$272,600	\$206,201

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,697	\$14
Net Difference Between Projected and Actual	6,107	0
Change of Assumptions	491	33,108
Changes in Proportion and Differences Between	279	1,910
Total	\$9,574	\$35,032

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,331
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(986)
Total	\$31,345

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,701

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,820
2020	(8,965)
2021	(15,662)
2022	(3,651)
2023	0
Thereafter	0
Total	(\$25,458)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$324,593	\$206,201	\$107,474

PERF Net Pension Liability - Unaudited

TOWN OF ROME CITY - 1371000

Net Pension Liability as of 2017	\$272,600
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,282)
- Net Difference Between Projected and Actual Investment	(23,347)
- Change of Assumptions	(36,994)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(420)
Pension Expense/Income	31,345
Contributions	(34,701)
Total Activity in FY 2018	(66,399)
Net Pension Liability as of 2018	\$206,201

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1372000
 Submission Unit Name: WAYNE TOWNSHIP, MARION COUNTY

Wages: \$4,123,351 Proportionate Share: 0.0008081

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,291,727	\$2,745,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,901	\$187
Net Difference Between Projected and Actual	81,301	0
Change of Assumptions	6,540	440,772
Changes in Proportion and Differences Between	220,715	3,119
Total	\$344,457	\$444,078

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$430,423
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	88,742
Total	\$519,165

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$461,815

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$132,677
2020	(43,622)
2021	(140,060)
2022	(48,616)
2023	0
Thereafter	0
Total	(\$99,621)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,321,311	\$2,745,152	\$1,430,808

PERF Net Pension Liability - Unaudited
WAYNE TOWNSHIP, MARION COUNTY - 1372000

Net Pension Liability as of 2017	\$3,291,727
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,244)
- Net Difference Between Projected and Actual Investment	(274,356)
- Change of Assumptions	(487,083)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	181,758
Pension Expense/Income	519,165
Contributions	(461,815)
Total Activity in FY 2018	(546,575)
Net Pension Liability as of 2018	\$2,745,152

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1373000
 Submission Unit Name: FORTVILLE-VERNON TOWNSHIP PUBLIC LIBRARY

Wages: \$137,764 Proportionate Share: 0.0000270

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$123,585	\$91,720

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,200	\$6
Net Difference Between Projected and Actual	2,716	0
Change of Assumptions	219	14,727
Changes in Proportion and Differences Between	969	2,603
Total	\$5,104	\$17,336

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,381
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,647)
Total	\$12,734

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,430

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,262
2020	(4,430)
2021	(7,440)
2022	(1,624)
2023	0
Thereafter	0
Total	(\$12,232)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$144,382	\$91,720	\$47,806

PERF Net Pension Liability - Unaudited

FORTVILLE-VERNON TOWNSHIP PUBLIC LIBRARY - 1373000

Net Pension Liability as of 2017	\$123,585
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,057)
- Net Difference Between Projected and Actual Investment	(10,637)
- Change of Assumptions	(16,492)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(983)
Pension Expense/Income	12,734
Contributions	(15,430)
Total Activity in FY 2018	(31,865)
Net Pension Liability as of 2018	\$91,720

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1374000
 Submission Unit Name: TOWN OF LAPEL

Wages: \$553,715 Proportionate Share: 0.0001085

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$451,954	\$368,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,820	\$25
Net Difference Between Projected and Actual	10,916	0
Change of Assumptions	878	59,181
Changes in Proportion and Differences Between	29,192	3,701
Total	\$45,806	\$62,907

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,791
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,384
Total	\$72,175

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,299

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$19,215
2020	(8,316)
2021	(21,471)
2022	(6,529)
2023	0
Thereafter	0
Total	(17,101)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$580,203	\$368,579	\$192,108

PERF Net Pension Liability - Unaudited

TOWN OF LAPEL - 1374000

Net Pension Liability as of 2017	\$451,954
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,437)
- Net Difference Between Projected and Actual Investment	(37,916)
- Change of Assumptions	(65,559)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,661
Pension Expense/Income	72,175
Contributions	(59,299)
Total Activity in FY 2018	(83,375)
Net Pension Liability as of 2018	\$368,579

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1375000
 Submission Unit Name: NORTHEAST DUBOIS COUNTY SCHOOL CORPORATION

Wages: \$1,154,512 Proportionate Share: 0.0002263

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,069,432	\$768,751

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,054	\$52
Net Difference Between Projected and Actual	22,767	0
Change of Assumptions	1,832	123,434
Changes in Proportion and Differences Between	4,341	63,941
Total	\$38,994	\$187,427

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$120,536
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,778)
Total	\$91,758

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,298

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$18,520)
2020	(47,110)
2021	(69,188)
2022	(13,615)
2023	0
Thereafter	0
Total	(\$148,433)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,210,138	\$768,751	\$400,683

PERF Net Pension Liability - Unaudited

NORTHEAST DUBOIS COUNTY SCHOOL CORPORATION - 1375000

Net Pension Liability as of 2017	\$1,069,432
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,478)
- Net Difference Between Projected and Actual Investment	(92,780)
- Change of Assumptions	(138,773)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,110)
Pension Expense/Income	91,758
Contributions	(129,298)
Total Activity in FY 2018	(300,681)
Net Pension Liability as of 2018	\$768,751

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1376000
 Submission Unit Name: KNOX COUNTY HOUSING AUTHORITY

Wages: \$182,335 Proportionate Share: 0.0000357

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$171,769	\$121,275

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,586	\$8
Net Difference Between Projected and Actual	3,592	0
Change of Assumptions	289	19,472
Changes in Proportion and Differences Between	15,570	10,446
Total	\$21,037	\$29,926

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,015
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,372)
Total	\$16,643

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,892

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$11,372
2020	(6,458)
2021	(11,656)
2022	(2,147)
2023	0
Thereafter	0
Total	(\$8,889)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$190,906	\$121,275	\$63,210

PERF Net Pension Liability - Unaudited

KNOX COUNTY HOUSING AUTHORITY - 1376000

Net Pension Liability as of 2017	\$171,769
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,551)
- Net Difference Between Projected and Actual Investment	(14,967)
- Change of Assumptions	(21,941)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,786)
Pension Expense/Income	16,643
Contributions	(19,892)
Total Activity in FY 2018	(50,494)
Net Pension Liability as of 2018	\$121,275

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1377000
 Submission Unit Name: TOWN OF CORYDON

Wages: \$1,435,095 Proportionate Share: 0.0002812

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,266,186	\$955,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,493	\$65
Net Difference Between Projected and Actual	28,291	0
Change of Assumptions	2,276	153,379
Changes in Proportion and Differences Between	10,101	9,858
Total	\$53,161	\$163,302

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$149,777
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,486
Total	\$157,263

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$160,730

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$21,194
2020	(41,180)
2021	(73,238)
2022	(16,917)
2023	0
Thereafter	0
Total	(110,141)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,503,716	\$955,249	\$497,888

PERF Net Pension Liability - Unaudited

TOWN OF CORYDON - 1377000

Net Pension Liability as of 2017	\$1,266,186
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,635)
- Net Difference Between Projected and Actual Investment	(108,515)
- Change of Assumptions	(171,433)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,887)
Pension Expense/Income	157,263
Contributions	(160,730)
Total Activity in FY 2018	(310,937)
Net Pension Liability as of 2018	\$955,249

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1378000
 Submission Unit Name: TOWN OF HUNTERTOWN

Wages: \$490,833 Proportionate Share: 0.0000962

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$415,370	\$326,796

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,274	\$22
Net Difference Between Projected and Actual	9,678	0
Change of Assumptions	779	52,472
Changes in Proportion and Differences Between	19,318	376
Total	\$34,049	\$52,870

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,240
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,889
Total	\$67,129

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,973

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$18,052
2020	(9,640)
2021	(21,447)
2022	(5,786)
2023	0
Thereafter	0
Total	(\$18,821)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$514,429	\$326,796	\$170,330

PERF Net Pension Liability - Unaudited

TOWN OF HUNTERTOWN - 1378000

Net Pension Liability as of 2017	\$415,370
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,314)
- Net Difference Between Projected and Actual Investment	(35,201)
- Change of Assumptions	(58,362)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,853)
Pension Expense/Income	67,129
Contributions	(54,973)
Total Activity in FY 2018	(88,574)
Net Pension Liability as of 2018	\$326,796

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1379000
 Submission Unit Name: BROWNSBURG COMMUNITY SCHOOL CORPORATION

Wages: \$11,710,858 Proportionate Share: 0.0022951

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$10,070,596	\$7,796,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,964	\$532
Net Difference Between Projected and Actual	230,903	0
Change of Assumptions	18,576	1,251,846
Changes in Proportion and Differences Between	120,979	14,738
Total	\$472,422	\$1,267,116

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,222,453
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	109,857
Total	\$1,332,310

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,309,159

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$174,476
2020	(286,243)
2021	(544,847)
2022	(138,080)
2023	0
Thereafter	0
Total	(\$794,694)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,273,036	\$7,796,559	\$4,063,664

PERF Net Pension Liability - Unaudited

BROWNSBURG COMMUNITY SCHOOL CORPORATION - 1379000

Net Pension Liability as of 2017	\$10,070,596
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(82,004)
- Net Difference Between Projected and Actual Investment	(857,184)
- Change of Assumptions	(1,394,962)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,962
Pension Expense/Income	1,332,310
Contributions	(1,309,159)
Total Activity in FY 2018	(2,274,037)
Net Pension Liability as of 2018	\$7,796,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1380000
 Submission Unit Name: CITY OF PETERSBURG

Wages: \$511,224 Proportionate Share: 0.0001002

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$484,077	\$340,384

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,452	\$23
Net Difference Between Projected and Actual	10,081	0
Change of Assumptions	811	54,653
Changes in Proportion and Differences Between	4,484	25,308
Total	\$19,828	\$79,984

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,370
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,210)
Total	\$39,160

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,257

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$422
2020	(21,774)
2021	(32,777)
2022	(6,027)
2023	0
Thereafter	0
Total	(\$60,156)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$535,819	\$340,384	\$177,412

PERF Net Pension Liability - Unaudited

CITY OF PETERSBURG - 1380000

Net Pension Liability as of 2017	\$484,077
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,388)
- Net Difference Between Projected and Actual Investment	(42,222)
- Change of Assumptions	(61,614)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,372)
Pension Expense/Income	39,160
Contributions	(57,257)
Total Activity in FY 2018	(143,693)
Net Pension Liability as of 2018	\$340,384

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1381000

Submission Unit Name: WASHINGTON TOWNSHIP, MARION COUNTY

Wages: \$564,324 Proportionate Share: 0.0001106

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$469,354	\$375,713

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,914	\$26
Net Difference Between Projected and Actual	11,127	0
Change of Assumptions	895	60,326
Changes in Proportion and Differences Between	15,556	7,736
Total	\$32,492	\$68,088

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,910
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,260)
Total	\$49,650

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,204

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,875
2020	(10,823)
2021	(22,994)
2022	(6,654)
2023	0
Thereafter	0
Total	(\$35,596)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$591,433	\$375,713	\$195,826

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, MARION COUNTY - 1381000

Net Pension Liability as of 2017	\$469,354
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,662)
- Net Difference Between Projected and Actual Investment	(39,585)
- Change of Assumptions	(66,967)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,127
Pension Expense/Income	49,650
Contributions	(63,204)
Total Activity in FY 2018	(93,641)
Net Pension Liability as of 2018	\$375,713

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1383000
 Submission Unit Name: SOUTHWESTERN HIGH SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	777
Total	\$0	\$777

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,356)
Total	(\$3,356)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$777)
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	(\$777)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,356
Pension Expense/Income	(3,356)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1384000
 Submission Unit Name: CITY OF MITCHELL

Wages: \$930,663 Proportionate Share: 0.0001824

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$803,078	\$619,621

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,103	\$42
Net Difference Between Projected and Actual	18,351	0
Change of Assumptions	1,476	99,489
Changes in Proportion and Differences Between	15,187	1,901
Total	\$43,117	\$101,432

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$97,153
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,830
Total	\$101,983

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,866

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$19,434
2020	(22,878)
2021	(43,897)
2022	(10,974)
2023	0
Thereafter	0
Total	(\$58,315)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$975,383	\$619,621	\$322,954

PERF Net Pension Liability - Unaudited

CITY OF MITCHELL - 1384000

Net Pension Liability as of 2017	\$803,078
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,567)
- Net Difference Between Projected and Actual Investment	(68,418)
- Change of Assumptions	(110,907)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,318
Pension Expense/Income	101,983
Contributions	(103,866)
Total Activity in FY 2018	(183,457)
Net Pension Liability as of 2018	\$619,621

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1385000
 Submission Unit Name: HENRY TOWNSHIP, HENRY COUNTY

Wages: \$188,182 Proportionate Share: 0.0000369

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$149,908	\$125,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,639	\$9
Net Difference Between Projected and Actual	3,712	0
Change of Assumptions	299	20,127
Changes in Proportion and Differences Between	9,777	3,132
Total	\$15,427	\$23,268

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,399
Total	\$22,053

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,016

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,392
2020	(2,443)
2021	(6,569)
2022	(2,221)
2023	0
Thereafter	0
Total	(\$7,841)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$197,323	\$125,351	\$65,334

PERF Net Pension Liability - Unaudited

HENRY TOWNSHIP, HENRY COUNTY - 1385000

Net Pension Liability as of 2017	\$149,908
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,101)
- Net Difference Between Projected and Actual Investment	(12,485)
- Change of Assumptions	(22,235)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,227
Pension Expense/Income	22,053
Contributions	(20,016)
Total Activity in FY 2018	(24,557)
Net Pension Liability as of 2018	\$125,351

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1386000
 Submission Unit Name: CITY OF GREENFIELD

Wages: \$6,589,956 Proportionate Share: 0.0012915

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,402,483	\$4,387,284

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,377	\$300
Net Difference Between Projected and Actual	129,934	0
Change of Assumptions	10,453	704,439
Changes in Proportion and Differences Between	291,477	8,156
Total	\$489,241	\$712,895

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$687,899
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	181,809
Total	\$869,708

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$734,033

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$207,207
2020	(99,608)
2021	(253,552)
2022	(77,701)
2023	0
Thereafter	0
Total	(\$223,654)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,906,290	\$4,387,284	\$2,286,707

PERF Net Pension Liability - Unaudited

CITY OF GREENFIELD - 1386000

Net Pension Liability as of 2017	\$5,402,483
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(41,329)
- Net Difference Between Projected and Actual Investment	(453,782)
- Change of Assumptions	(780,727)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	124,964
Pension Expense/Income	869,708
Contributions	(734,033)
Total Activity in FY 2018	(1,015,199)
Net Pension Liability as of 2018	\$4,387,284

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1387000
 Submission Unit Name: CITY OF SEYMOUR

Wages: \$4,349,925 Proportionate Share: 0.0008525

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,430,035	\$2,895,981

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,874	\$198
Net Difference Between Projected and Actual	85,768	0
Change of Assumptions	6,900	464,990
Changes in Proportion and Differences Between	245,409	8,683
Total	\$375,951	\$473,871

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$454,072
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	71,491
Total	\$525,563

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$485,659

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$130,992
2020	(38,143)
2021	(139,481)
2022	(51,288)
2023	0
Thereafter	0
Total	(\$97,920)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,558,740	\$2,895,981	\$1,509,422

PERF Net Pension Liability - Unaudited

CITY OF SEYMOUR - 1387000

Net Pension Liability as of 2017	\$3,430,035
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,802)
- Net Difference Between Projected and Actual Investment	(284,833)
- Change of Assumptions	(513,162)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	248,839
Pension Expense/Income	525,563
Contributions	(485,659)
Total Activity in FY 2018	(534,054)
Net Pension Liability as of 2018	\$2,895,981

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1387001
 Submission Unit Name: FREEMAN MUNICIPAL AIRPORT

Wages: \$213,975 Proportionate Share: 0.0000419

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$187,385	\$142,336

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,861	\$10
Net Difference Between Projected and Actual	4,215	0
Change of Assumptions	339	22,854
Changes in Proportion and Differences Between	1,455	461
Total	\$7,870	\$23,325

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,317
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(214)
Total	\$22,103

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,965

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,600
2020	(5,882)
2021	(10,651)
2022	(2,522)
2023	0
Thereafter	0
Total	(\$15,455)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$224,060	\$142,336	\$74,187

PERF Net Pension Liability - Unaudited

FREEMAN MUNICIPAL AIRPORT - 1387001

Net Pension Liability as of 2017	\$187,385
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,563)
- Net Difference Between Projected and Actual Investment	(16,031)
- Change of Assumptions	(25,524)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(69)
Pension Expense/Income	22,103
Contributions	(23,965)
Total Activity in FY 2018	(45,049)
Net Pension Liability as of 2018	\$142,336

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1388000
 Submission Unit Name: HAMILTON LAKE CONSERVANCY DISTRICT

Wages: \$210,323 Proportionate Share: 0.0000412

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$195,862	\$139,958

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,830	\$10
Net Difference Between Projected and Actual	4,145	0
Change of Assumptions	333	22,472
Changes in Proportion and Differences Between	1,756	8,016
Total	\$8,064	\$30,498

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,945
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,170)
Total	\$19,775

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,658

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,097
2020	(8,247)
2021	(12,803)
2022	(2,481)
2023	0
Thereafter	0
Total	(\$22,434)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$220,317	\$139,958	\$72,948

PERF Net Pension Liability - Unaudited
HAMILTON LAKE CONSERVANCY DISTRICT - 1388000

Net Pension Liability as of 2017	\$195,862
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,748)
- Net Difference Between Projected and Actual Investment	(17,017)
- Change of Assumptions	(25,284)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,972)
Pension Expense/Income	19,775
Contributions	(23,658)
Total Activity in FY 2018	(55,904)
Net Pension Liability as of 2018	\$139,958

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1389000

Submission Unit Name: FRANKLIN TOWNSHIP COMMUNITY SCHOOL CORPORATION

Wages: \$8,489,745 Proportionate Share: 0.0016638

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,834,638	\$5,652,004

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,917	\$386
Net Difference Between Projected and Actual	167,390	0
Change of Assumptions	13,466	907,508
Changes in Proportion and Differences Between	386,952	40,722
Total	\$641,725	\$948,616

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$886,200
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	154,902
Total	\$1,041,102

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$950,851

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$201,773
2020	(108,568)
2021	(299,996)
2022	(100,100)
2023	0
Thereafter	0
Total	(\$306,891)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,897,163	\$5,652,004	\$2,945,895

PERF Net Pension Liability - Unaudited

FRANKLIN TOWNSHIP COMMUNITY SCHOOL CORPORATION - 1389000

Net Pension Liability as of 2017	\$6,834,638
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(50,962)
- Net Difference Between Projected and Actual Investment	(571,065)
- Change of Assumptions	(1,003,778)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	352,920
Pension Expense/Income	1,041,102
Contributions	(950,851)
Total Activity in FY 2018	(1,182,634)
Net Pension Liability as of 2018	\$5,652,004

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1391000
 Submission Unit Name: NORTH MIAMI COMMUNITY SCHOOLS

Wages: \$181,819 Proportionate Share: 0.0000356

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$158,385	\$120,935

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,582	\$8
Net Difference Between Projected and Actual	3,582	0
Change of Assumptions	288	19,418
Changes in Proportion and Differences Between	1,466	19,837
Total	\$6,918	\$39,263

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,962
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,662)
Total	\$11,300

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,363

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$14,638)
2020	(6,686)
2021	(8,880)
2022	(2,141)
2023	0
Thereafter	0
Total	(\$32,345)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$190,371	\$120,935	\$63,033

PERF Net Pension Liability - Unaudited
NORTH MIAMI COMMUNITY SCHOOLS - 1391000

Net Pension Liability as of 2017	\$158,385
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,311)
- Net Difference Between Projected and Actual Investment	(13,531)
- Change of Assumptions	(21,673)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,128
Pension Expense/Income	11,300
Contributions	(20,363)
	(37,450)
Total Activity in FY 2018	(37,450)
Net Pension Liability as of 2018	\$120,935

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1393000
 Submission Unit Name: MOORESVILLE CONSOLIDATED SCHOOL CORPORATION

Wages: \$4,009,905 Proportionate Share: 0.0007859

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,735,204	\$2,669,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,915	\$182
Net Difference Between Projected and Actual	79,067	0
Change of Assumptions	6,361	428,663
Changes in Proportion and Differences Between	13,545	153,687
Total	\$133,888	\$582,532

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$418,599
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(56,837)
Total	\$361,762

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$444,403

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,745
2020	(160,415)
2021	(245,695)
2022	(47,279)
2023	0
Thereafter	0
Total	(\$448,644)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,202,596	\$2,669,738	\$1,391,501

PERF Net Pension Liability - Unaudited

MOORESVILLE CONSOLIDATED SCHOOL CORPORATION - 1393000

Net Pension Liability as of 2017	\$3,735,204
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(33,304)
- Net Difference Between Projected and Actual Investment	(324,507)
- Change of Assumptions	(482,274)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(142,740)
Pension Expense/Income	361,762
Contributions	(444,403)
Total Activity in FY 2018	(1,065,466)
Net Pension Liability as of 2018	\$2,669,738

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1394000

Submission Unit Name: UNION COUNTY

Wages: \$1,424,081 Proportionate Share: 0.0002791

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,297,863	\$948,115

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,399	\$65
Net Difference Between Projected and Actual	28,079	0
Change of Assumptions	2,259	152,233
Changes in Proportion and Differences Between	381	53,265
Total	\$43,118	\$205,563

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$148,659
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,200)
Total	\$126,459

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,496

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$12,238)
2020	(52,367)
2021	(81,047)
2022	(16,793)
2023	0
Thereafter	0
Total	(\$162,445)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,492,486	\$948,115	\$494,170

PERF Net Pension Liability - Unaudited

UNION COUNTY - 1394000

Net Pension Liability as of 2017	\$1,297,863
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,307)
- Net Difference Between Projected and Actual Investment	(112,150)
- Change of Assumptions	(170,812)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,442)
Pension Expense/Income	126,459
Contributions	(159,496)
Total Activity in FY 2018	(349,748)
Net Pension Liability as of 2018	\$948,115

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1395000
 Submission Unit Name: CITY OF LEBANON

Wages: \$1,684,075 Proportionate Share: 0.0003300

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,278,232	\$1,121,025

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,661	\$77
Net Difference Between Projected and Actual	33,200	0
Change of Assumptions	2,671	179,996
Changes in Proportion and Differences Between	176,267	1,088
Total	\$226,799	\$181,161

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$175,770
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	113,474
Total	\$289,244

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$188,968

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$108,782
2020	421
2021	(43,711)
2022	(19,854)
2023	0
Thereafter	0
Total	\$45,638

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,764,673	\$1,121,025	\$584,292

PERF Net Pension Liability - Unaudited

CITY OF LEBANON - 1395000

Net Pension Liability as of 2017	\$1,278,232
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,699)
- Net Difference Between Projected and Actual Investment	(104,908)
- Change of Assumptions	(197,848)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,972
Pension Expense/Income	289,244
Contributions	(188,968)
Total Activity in FY 2018	(157,207)
Net Pension Liability as of 2018	\$1,121,025

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1396000
 Submission Unit Name: DELAWARE COUNTY REGIONAL WASTEWATER DISTRICT

Wages: \$256,518 Proportionate Share: 0.0000503

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$285,093	\$170,871

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,235	\$12
Net Difference Between Projected and Actual	5,061	0
Change of Assumptions	407	27,436
Changes in Proportion and Differences Between	2,153	40,315
Total	\$9,856	\$67,763

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,792
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,185
Total	\$33,977

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,731

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$9,452)
2020	(20,430)
2021	(24,999)
2022	(3,026)
2023	0
Thereafter	0
Total	(\$57,907)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$268,979	\$170,871	\$89,060

PERF Net Pension Liability - Unaudited

DELAWARE COUNTY REGIONAL WASTEWATER DISTRICT - 1396000

Net Pension Liability as of 2017	\$285,093
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,970)
- Net Difference Between Projected and Actual Investment	(25,742)
- Change of Assumptions	(31,606)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(59,150)
Pension Expense/Income	33,977
Contributions	(28,731)
Total Activity in FY 2018	(114,222)
Net Pension Liability as of 2018	\$170,871

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1397000
 Submission Unit Name: KNOX COMMUNITY SCHOOL CORPORATION

Wages: \$2,045,060 Proportionate Share: 0.0004008

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,940,771	\$1,361,536

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,806	\$93
Net Difference Between Projected and Actual	40,323	0
Change of Assumptions	3,244	218,613
Changes in Proportion and Differences Between	0	125,392
Total	\$61,373	\$344,098

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$213,480
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(87,648)
Total	\$125,832

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$227,294

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$33,973)
2020	(92,213)
2021	(132,427)
2022	(24,112)
2023	0
Thereafter	0
Total	(\$282,725)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,143,276	\$1,361,536	\$709,649

PERF Net Pension Liability - Unaudited
KNOX COMMUNITY SCHOOL CORPORATION - 1397000

Net Pension Liability as of 2017	\$1,940,771
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,638)
- Net Difference Between Projected and Actual Investment	(169,369)
- Change of Assumptions	(246,530)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,236)
Pension Expense/Income	125,832
Contributions	(227,294)
	(579,235)
Total Activity in FY 2018	(579,235)
Net Pension Liability as of 2018	\$1,361,536

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1398000
 Submission Unit Name: TWIN RIVERS VOCATIONAL AREA

Wages: \$96,197 Proportionate Share: 0.0000189

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$99,046	\$64,204

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$840	\$4
Net Difference Between Projected and Actual	1,901	0
Change of Assumptions	153	10,309
Changes in Proportion and Differences Between	333	11,545
Total	\$3,227	\$21,858

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,067
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,011)
Total	\$8,056

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,774

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,677)
2020	(6,057)
2021	(7,760)
2022	(1,137)
2023	0
Thereafter	0
Total	(\$18,631)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$101,068	\$64,204	\$33,464

PERF Net Pension Liability - Unaudited

TWIN RIVERS VOCATIONAL AREA - 1398000

Net Pension Liability as of 2017	\$99,046
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(968)
- Net Difference Between Projected and Actual Investment	(8,800)
- Change of Assumptions	(11,746)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,610)
Pension Expense/Income	8,056
Contributions	(10,774)
Total Activity in FY 2018	(34,842)
Net Pension Liability as of 2018	\$64,204

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1399000

Submission Unit Name: AVON COMMUNITY SCHOOL CORPORATION

Wages: \$13,754,156 Proportionate Share: 0.0026955

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$12,122,460	\$9,156,735

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$119,752	\$625
Net Difference Between Projected and Actual	271,187	0
Change of Assumptions	21,816	1,470,241
Changes in Proportion and Differences Between	37,229	189,854
Total	\$449,984	\$1,660,720

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,435,720
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	46,309
Total	\$1,482,029

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,538,576

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$61,769
2020	(410,814)
2021	(699,523)
2022	(162,168)
2023	0
Thereafter	0
Total	(1,210,736)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,414,173	\$9,156,735	\$4,772,605

PERF Net Pension Liability - Unaudited
AVON COMMUNITY SCHOOL CORPORATION - 1399000

Net Pension Liability as of 2017	\$12,122,460
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(101,684)
- Net Difference Between Projected and Actual Investment	(1,038,595)
- Change of Assumptions	(1,643,061)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(125,838)
Pension Expense/Income	1,482,029
Contributions	(1,538,576)
Total Activity in FY 2018	(2,965,725)
Net Pension Liability as of 2018	\$9,156,735

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1400000
 Submission Unit Name: CLAY COUNTY

Wages: \$4,048,910 Proportionate Share: 0.0007935

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,486,250	\$2,695,555

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,253	\$184
Net Difference Between Projected and Actual	79,832	0
Change of Assumptions	6,422	432,809
Changes in Proportion and Differences Between	44,273	13,326
Total	\$165,780	\$446,319

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$422,647
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,659)
Total	\$386,988

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$453,479

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$55,925
2020	(99,644)
2021	(189,080)
2022	(47,740)
2023	0
Thereafter	0
Total	(\$280,539)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,243,237	\$2,695,555	\$1,404,957

PERF Net Pension Liability - Unaudited

CLAY COUNTY - 1400000

Net Pension Liability as of 2017	\$3,486,250
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,433)
- Net Difference Between Projected and Actual Investment	(296,843)
- Change of Assumptions	(482,362)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,434
Pension Expense/Income	386,988
Contributions	(453,479)
Total Activity in FY 2018	(790,695)
Net Pension Liability as of 2018	\$2,695,555

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1401000
 Submission Unit Name: JOHNSON TOWNSHIP, LAGRANGE COUNTY

Wages: \$31,248 Proportionate Share: 0.0000061

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$28,108	\$20,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$271	\$1
Net Difference Between Projected and Actual	614	0
Change of Assumptions	49	3,327
Changes in Proportion and Differences Between	19	938
Total	\$953	\$4,266

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,249
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,016)
Total	\$2,233

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,500

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$162)
2020	(1,071)
2021	(1,713)
2022	(367)
2023	0
Thereafter	0
Total	(\$3,313)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$32,620	\$20,722	\$10,801

PERF Net Pension Liability - Unaudited
JOHNSON TOWNSHIP, LAGRANGE COUNTY - 1401000

Net Pension Liability as of 2017	\$28,108
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(242)
- Net Difference Between Projected and Actual Investment	(2,423)
- Change of Assumptions	(3,729)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	275
Pension Expense/Income	2,233
Contributions	(3,500)
	(7,386)
Total Activity in FY 2018	(7,386)
Net Pension Liability as of 2018	\$20,722

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1402000
 Submission Unit Name: CENTER TOWNSHIP, BOONE COUNTY

Wages: \$168,275 Proportionate Share: 0.0000330

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$194,077	\$112,102

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,466	\$8
Net Difference Between Projected and Actual	3,320	0
Change of Assumptions	267	18,000
Changes in Proportion and Differences Between	224	31,012
Total	\$5,277	\$49,020

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,577
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,537)
Total	\$8,040

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,847

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$8,984)
2020	(14,945)
2021	(17,828)
2022	(1,986)
2023	0
Thereafter	0
Total	(\$43,743)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$176,467	\$112,102	\$58,429

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, BOONE COUNTY - 1402000

Net Pension Liability as of 2017	\$194,077
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,077)
- Net Difference Between Projected and Actual Investment	(17,650)
- Change of Assumptions	(20,849)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,592)
Pension Expense/Income	8,040
Contributions	(18,847)
Total Activity in FY 2018	(81,975)
Net Pension Liability as of 2018	\$112,102

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1403000
 Submission Unit Name: GRANT TOWNSHIP, NEWTON COUNTY

Wages: \$10,244 Proportionate Share: 0.0000020

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$8,923	\$6,794

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$89	\$0
Net Difference Between Projected and Actual	201	0
Change of Assumptions	16	1,091
Changes in Proportion and Differences Between	0	1,512
Total	\$306	\$2,603

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,065
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,627)
Total	(\$562)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$782)
2020	(621)
2021	(774)
2022	(120)
2023	0
Thereafter	0
Total	(\$2,297)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,695	\$6,794	\$3,541

PERF Net Pension Liability - Unaudited
GRANT TOWNSHIP, NEWTON COUNTY - 1403000

Net Pension Liability as of 2017	\$8,923
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(73)
- Net Difference Between Projected and Actual Investment	(763)
- Change of Assumptions	(1,218)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	487
Pension Expense/Income	(562)
Contributions	0
	<hr/>
Total Activity in FY 2018	(2,129)
	<hr/>
Net Pension Liability as of 2018	\$6,794

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1404000
 Submission Unit Name: FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$1,458,939 Proportionate Share: 0.0002859

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,236,294	\$971,215

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,702	\$66
Net Difference Between Projected and Actual	28,764	0
Change of Assumptions	2,314	155,942
Changes in Proportion and Differences Between	37,810	1,516
Total	\$81,590	\$157,524

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,281
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,220
Total	\$170,501

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$163,396

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$35,872
2020	(30,505)
2021	(64,102)
2022	(17,199)
2023	0
Thereafter	0
Total	(\$75,934)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,528,849	\$971,215	\$506,210

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION - 1404000

Net Pension Liability as of 2017	\$1,236,294
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,884)
- Net Difference Between Projected and Actual Investment	(104,813)
- Change of Assumptions	(173,478)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,991
Pension Expense/Income	170,501
Contributions	(163,396)
Total Activity in FY 2018	(265,079)
Net Pension Liability as of 2018	\$971,215

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1405000
 Submission Unit Name: TOWN OF FRANKTON

Wages: \$255,339 Proportionate Share: 0.0000500

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$199,431	\$169,852

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,221	\$12
Net Difference Between Projected and Actual	5,030	0
Change of Assumptions	405	27,272
Changes in Proportion and Differences Between	19,805	2,097
Total	\$27,461	\$29,381

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,632
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,543)
Total	\$22,089

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,598

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,334
2020	(1,445)
2021	(7,800)
2022	(3,009)
2023	0
Thereafter	0
Total	(\$1,920)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$267,375	\$169,852	\$88,529

PERF Net Pension Liability - Unaudited

TOWN OF FRANKTON - 1405000

Net Pension Liability as of 2017	\$199,431
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,423)
- Net Difference Between Projected and Actual Investment	(16,517)
- Change of Assumptions	(30,069)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,939
Pension Expense/Income	22,089
Contributions	(28,598)
Total Activity in FY 2018	(29,579)
Net Pension Liability as of 2018	\$169,852

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1406000
 Submission Unit Name: CONCORD TOWNSHIP, ELKHART COUNTY

Wages: \$771,231 Proportionate Share: 0.0001511

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$743,293	\$513,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,713	\$35
Net Difference Between Projected and Actual	15,202	0
Change of Assumptions	1,223	82,416
Changes in Proportion and Differences Between	0	67,650
Total	\$23,138	\$150,101

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,481
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(40,755)
Total	\$39,726

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,715

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$25,874)
2020	(39,010)
2021	(52,989)
2022	(9,090)
2023	0
Thereafter	0
Total	(\$126,963)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$808,007	\$513,294	\$267,535

PERF Net Pension Liability - Unaudited
CONCORD TOWNSHIP, ELKHART COUNTY - 1406000

Net Pension Liability as of 2017	\$743,293
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,861)
- Net Difference Between Projected and Actual Investment	(65,108)
- Change of Assumptions	(93,127)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,914)
Pension Expense/Income	39,726
Contributions	(82,715)
	(229,999)
Total Activity in FY 2018	(229,999)
Net Pension Liability as of 2018	\$513,294

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1408000
 Submission Unit Name: NORTHWEST INDIANA SPECIAL EDUCATION COOPERATIVE

Wages: \$3,951,207 Proportionate Share: 0.0007744

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,223,465	\$2,630,672

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,404	\$180
Net Difference Between Projected and Actual	77,910	0
Change of Assumptions	6,268	422,391
Changes in Proportion and Differences Between	226,884	2,896
Total	\$345,466	\$425,467

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$412,473
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	144,619
Total	\$557,092

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$442,536

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$166,745
2020	(51,925)
2021	(148,230)
2022	(46,591)
2023	0
Thereafter	0
Total	(\$80,001)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,141,100	\$2,630,672	\$1,371,139

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA SPECIAL EDUCATION COOPERATIVE - 1408000

Net Pension Liability as of 2017	\$3,223,465
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,491)
- Net Difference Between Projected and Actual Investment	(270,373)
- Change of Assumptions	(467,878)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,393
Pension Expense/Income	557,092
Contributions	(442,536)
Total Activity in FY 2018	(592,793)
Net Pension Liability as of 2018	\$2,630,672

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1409000
 Submission Unit Name: CITY OF MARTINSVILLE

Wages: \$2,257,014 Proportionate Share: 0.0004423

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,056,325	\$1,502,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,650	\$103
Net Difference Between Projected and Actual	44,499	0
Change of Assumptions	3,580	241,249
Changes in Proportion and Differences Between	1,911	83,896
Total	\$69,640	\$325,248

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$235,585
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,583)
Total	\$192,002

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$252,786

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$17,769)
2020	(82,889)
2021	(128,340)
2022	(26,610)
2023	0
Thereafter	0
Total	(\$255,608)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,365,197	\$1,502,513	\$783,129

PERF Net Pension Liability - Unaudited

CITY OF MARTINSVILLE - 1409000

Net Pension Liability as of 2017	\$2,056,325
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,909)
- Net Difference Between Projected and Actual Investment	(177,679)
- Change of Assumptions	(270,685)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,755)
Pension Expense/Income	192,002
Contributions	(252,786)
Total Activity in FY 2018	(553,812)
Net Pension Liability as of 2018	\$1,502,513

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1410000
 Submission Unit Name: ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY

Wages: \$39,105 Proportionate Share: 0.0000077

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$31,677	\$26,157

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$342	\$2
Net Difference Between Projected and Actual	775	0
Change of Assumptions	62	4,200
Changes in Proportion and Differences Between	2,286	1,462
Total	\$3,465	\$5,664

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,101
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	250
Total	\$4,351

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,813

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$912
2020	(873)
2021	(1,774)
2022	(464)
2023	0
Thereafter	0
Total	(\$2,199)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$41,176	\$26,157	\$13,633

PERF Net Pension Liability - Unaudited
ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY - 1410000

Net Pension Liability as of 2017	\$31,677
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(237)
- Net Difference Between Projected and Actual Investment	(2,648)
- Change of Assumptions	(4,647)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	474
Pension Expense/Income	4,351
Contributions	(2,813)
	<hr/>
Total Activity in FY 2018	(5,520)
	<hr/>
Net Pension Liability as of 2018	\$26,157

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1411000
 Submission Unit Name: OAK PARK CONSERVANCY DISTRICT

Wages: \$329,238 Proportionate Share: 0.0000645

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$282,862	\$219,109

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,866	\$15
Net Difference Between Projected and Actual	6,489	0
Change of Assumptions	522	35,181
Changes in Proportion and Differences Between	3,239	5,161
Total	\$13,116	\$40,357

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,355
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,799)
Total	\$19,556

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,875

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$277
2020	(8,378)
2021	(15,259)
2022	(3,881)
2023	0
Thereafter	0
Total	(\$27,241)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$344,913	\$219,109	\$114,203

PERF Net Pension Liability - Unaudited

OAK PARK CONSERVANCY DISTRICT - 1411000

Net Pension Liability as of 2017	\$282,862
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,301)
- Net Difference Between Projected and Actual Investment	(24,073)
- Change of Assumptions	(39,201)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,141
Pension Expense/Income	19,556
Contributions	(36,875)
Total Activity in FY 2018	(63,753)
Net Pension Liability as of 2018	\$219,109

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1412000
 Submission Unit Name: TOWN OF CEDAR LAKE

Wages: \$2,040,672 Proportionate Share: 0.0003999

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,787,294	\$1,358,478

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,766	\$93
Net Difference Between Projected and Actual	40,233	0
Change of Assumptions	3,237	218,123
Changes in Proportion and Differences Between	8,680	8,695
Total	\$69,916	\$226,911

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$213,001
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	74,913
Total	\$287,914

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$228,556

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$25,857
2020	(57,351)
2021	(101,441)
2022	(24,060)
2023	0
Thereafter	0
Total	(\$156,995)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,138,463	\$1,358,478	\$708,056

PERF Net Pension Liability - Unaudited

TOWN OF CEDAR LAKE - 1412000

Net Pension Liability as of 2017	\$1,787,294
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,883)
- Net Difference Between Projected and Actual Investment	(152,877)
- Change of Assumptions	(243,582)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(76,832)
Pension Expense/Income	287,914
Contributions	(228,556)
Total Activity in FY 2018	(428,816)
Net Pension Liability as of 2018	\$1,358,478

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1413000
 Submission Unit Name: BLUE RIVER CAREER PROGRAMS

Wages: \$163,371 Proportionate Share: 0.0000320

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$120,462	\$108,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,422	\$7
Net Difference Between Projected and Actual	3,219	0
Change of Assumptions	259	17,454
Changes in Proportion and Differences Between	14,856	3,788
Total	\$19,756	\$21,249

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,044
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,115
Total	\$23,159

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,541

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,806
2020	105
2021	(3,479)
2022	(1,925)
2023	0
Thereafter	0
Total	(\$1,493)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$171,120	\$108,705	\$56,659

PERF Net Pension Liability - Unaudited

BLUE RIVER CAREER PROGRAMS - 1413000

Net Pension Liability as of 2017	\$120,462
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(780)
- Net Difference Between Projected and Actual Investment	(9,796)
- Change of Assumptions	(19,129)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,330
Pension Expense/Income	23,159
Contributions	(18,541)
Total Activity in FY 2018	(11,757)
Net Pension Liability as of 2018	\$108,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1414001
 Submission Unit Name: ST JOHN TOWNSHIP TRUSTEE - LAKE COUNTY

Wages: \$156,548 Proportionate Share: 0.0000307

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$136,077	\$104,289

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,364	\$7
Net Difference Between Projected and Actual	3,089	0
Change of Assumptions	248	16,745
Changes in Proportion and Differences Between	3,961	422
Total	\$8,662	\$17,174

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,352
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,200
Total	\$17,552

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,534

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,712
2020	(3,817)
2021	(7,560)
2022	(1,847)
2023	0
Thereafter	0
Total	(\$8,512)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$164,168	\$104,289	\$54,357

PERF Net Pension Liability - Unaudited

ST JOHN TOWNSHIP TRUSTEE - LAKE COUNTY - 1414001

Net Pension Liability as of 2017	\$136,077
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,121)
- Net Difference Between Projected and Actual Investment	(11,614)
- Change of Assumptions	(18,682)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(389)
Pension Expense/Income	17,552
Contributions	(17,534)
Total Activity in FY 2018	(31,788)
Net Pension Liability as of 2018	\$104,289

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1415000
 Submission Unit Name: SUGAR CREEK TOWNSHIP, MONTGOMERY COUNTY

Wages: \$3,150 Proportionate Share: 0.0000006

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,677	\$2,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27	\$0
Net Difference Between Projected and Actual	60	0
Change of Assumptions	5	327
Changes in Proportion and Differences Between	0	193
Total	\$92	\$520

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$320
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(258)
Total	\$62

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$123)
2020	(108)
2021	(162)
2022	(35)
2023	0
Thereafter	0
Total	(\$428)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,208	\$2,038	\$1,062

PERF Net Pension Liability - Unaudited
SUGAR CREEK TOWNSHIP, MONTGOMERY COUNTY - 1415000

Net Pension Liability as of 2017	\$2,677
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22)
- Net Difference Between Projected and Actual Investment	(229)
- Change of Assumptions	(365)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	214
Pension Expense/Income	62
Contributions	(299)
	(639)
Total Activity in FY 2018	(639)
Net Pension Liability as of 2018	\$2,038

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1416000
 Submission Unit Name: STUCKER FORK CONSERVANCY DISTRICT

Wages: \$741,962 Proportionate Share: 0.0001454

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$662,093	\$493,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,460	\$34
Net Difference Between Projected and Actual	14,628	0
Change of Assumptions	1,177	79,307
Changes in Proportion and Differences Between	4,555	9,698
Total	\$26,820	\$89,039

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,445
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,924
Total	\$81,369

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,100

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$8,864
2020	(22,965)
2021	(39,370)
2022	(8,748)
2023	0
Thereafter	0
Total	(\$62,219)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$777,526	\$493,930	\$257,443

PERF Net Pension Liability - Unaudited
STUCKER FORK CONSERVANCY DISTRICT - 1416000

Net Pension Liability as of 2017	\$662,093
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,634)
- Net Difference Between Projected and Actual Investment	(56,909)
- Change of Assumptions	(88,760)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,129)
Pension Expense/Income	81,369
Contributions	(83,100)
	(168,163)
Total Activity in FY 2018	
Net Pension Liability as of 2018	\$493,930

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1420000
 Submission Unit Name: FLAT ROCK-HAWCREEK SCHOOL CORPORATION

Wages: \$693,785 Proportionate Share: 0.0001360

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$567,954	\$461,998

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,042	\$32
Net Difference Between Projected and Actual	13,683	0
Change of Assumptions	1,101	74,180
Changes in Proportion and Differences Between	49,050	3,367
Total	\$69,876	\$77,579

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$72,438
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38,201
Total	\$110,639

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,318

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$36,762
2020	(9,308)
2021	(26,975)
2022	(8,182)
2023	0
Thereafter	0
Total	(7,703)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$727,259	\$461,998	\$240,799

PERF Net Pension Liability - Unaudited

FLAT ROCK-HAWCREEK SCHOOL CORPORATION - 1420000

Net Pension Liability as of 2017	\$567,954
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,335)
- Net Difference Between Projected and Actual Investment	(47,682)
- Change of Assumptions	(82,198)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,062)
Pension Expense/Income	110,639
Contributions	(75,318)
Total Activity in FY 2018	(105,956)
Net Pension Liability as of 2018	\$461,998

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1421000
 Submission Unit Name: CITY OF LINTON

Wages: \$2,573,162 Proportionate Share: 0.0005043

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,355,249	\$1,713,130

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,404	\$117
Net Difference Between Projected and Actual	50,736	0
Change of Assumptions	4,082	275,067
Changes in Proportion and Differences Between	55,475	69,436
Total	\$132,697	\$344,620

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$268,608
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,572
Total	\$309,180

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$288,194

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$56,036
2020	(89,114)
2021	(148,504)
2022	(30,341)
2023	0
Thereafter	0
Total	(211,923)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,696,742	\$1,713,130	\$892,905

PERF Net Pension Liability - Unaudited

CITY OF LINTON - 1421000

Net Pension Liability as of 2017	\$2,355,249
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,614)
- Net Difference Between Projected and Actual Investment	(203,739)
- Change of Assumptions	(308,800)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(129,952)
Pension Expense/Income	309,180
Contributions	(288,194)
Total Activity in FY 2018	(642,119)
Net Pension Liability as of 2018	\$1,713,130

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1422000
 Submission Unit Name: PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT

Wages: \$2,322,036 Proportionate Share: 0.0004551

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,038,033	\$1,545,995

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,219	\$106
Net Difference Between Projected and Actual	45,786	0
Change of Assumptions	3,683	248,231
Changes in Proportion and Differences Between	28,830	6,702
Total	\$98,518	\$255,039

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$242,403
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	57,805
Total	\$300,208

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$260,068

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$50,918
2020	(63,784)
2021	(116,274)
2022	(27,381)
2023	0
Thereafter	0
Total	(\$156,521)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,433,645	\$1,545,995	\$805,792

PERF Net Pension Liability - Unaudited

PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT - 1422000

Net Pension Liability as of 2017	\$2,038,033
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,009)
- Net Difference Between Projected and Actual Investment	(174,415)
- Change of Assumptions	(277,270)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63,484)
Pension Expense/Income	300,208
Contributions	(260,068)
Total Activity in FY 2018	(492,038)
Net Pension Liability as of 2018	\$1,545,995

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1423000
 Submission Unit Name: SUGAR CREEK TOWNSHIP, VIGO COUNTY

Wages: \$102,657 Proportionate Share: 0.0000201

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$94,139	\$68,281

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$893	\$5
Net Difference Between Projected and Actual	2,022	0
Change of Assumptions	163	10,963
Changes in Proportion and Differences Between	718	2,941
Total	\$3,796	\$13,909

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,706
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(419)
Total	\$10,287

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,497

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$807
2020	(3,741)
2021	(5,970)
2022	(1,209)
2023	0
Thereafter	0
Total	(\$10,113)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$107,485	\$68,281	\$35,589

PERF Net Pension Liability - Unaudited
SUGAR CREEK TOWNSHIP, VIGO COUNTY - 1423000

Net Pension Liability as of 2017	\$94,139
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(827)
- Net Difference Between Projected and Actual Investment	(8,149)
- Change of Assumptions	(12,311)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,361)
Pension Expense/Income	10,287
Contributions	(11,497)
Total Activity in FY 2018	(25,858)
Net Pension Liability as of 2018	\$68,281

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1424000
 Submission Unit Name: DECATUR TOWNSHIP, MARION COUNTY

Wages: \$788,678 Proportionate Share: 0.0001546

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$536,724	\$525,183

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,868	\$36
Net Difference Between Projected and Actual	15,554	0
Change of Assumptions	1,251	84,325
Changes in Proportion and Differences Between	145,449	29,507
Total	\$169,122	\$113,868

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,346
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	50,049
Total	\$132,395

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,697

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$70,329
2020	8,445
2021	(14,220)
2022	(9,300)
2023	0
Thereafter	0
Total	\$55,254

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$826,723	\$525,183	\$273,732

PERF Net Pension Liability - Unaudited

DECATUR TOWNSHIP, MARION COUNTY - 1424000

Net Pension Liability as of 2017	\$536,724
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,944)
- Net Difference Between Projected and Actual Investment	(42,437)
- Change of Assumptions	(91,692)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,834
Pension Expense/Income	132,395
Contributions	(61,697)
Total Activity in FY 2018	(11,541)
Net Pension Liability as of 2018	\$525,183

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1425000
 Submission Unit Name: WASHINGTON TOWNSHIP, GRANT COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	163
Total	\$0	\$163

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,289)
Total	(\$1,289)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$163)
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	(\$163)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,289
Pension Expense/Income	(1,289)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1426000
 Submission Unit Name: TOWN OF HEBRON

Wages: \$567,840 Proportionate Share: 0.0001113

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$372,539	\$378,091

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,945	\$26
Net Difference Between Projected and Actual	11,198	0
Change of Assumptions	901	60,708
Changes in Proportion and Differences Between	79,695	29,769
Total	\$96,739	\$90,503

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,282
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,406)
Total	\$48,876

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,397

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,467
2020	8,637
2021	(3,172)
2022	(6,696)
2023	0
Thereafter	0
Total	\$6,236

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$595,176	\$378,091	\$197,066

PERF Net Pension Liability - Unaudited

TOWN OF HEBRON - 1426000

Net Pension Liability as of 2017	\$372,539
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,867)
- Net Difference Between Projected and Actual Investment	(29,053)
- Change of Assumptions	(65,788)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	115,781
Pension Expense/Income	48,876
Contributions	(62,397)
Total Activity in FY 2018	5,552
Net Pension Liability as of 2018	\$378,091

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1427000
 Submission Unit Name: BOURBON PUBLIC LIBRARY

Wages: \$39,481 Proportionate Share: 0.0000077

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$42,831	\$26,157

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$342	\$2
Net Difference Between Projected and Actual	775	0
Change of Assumptions	62	4,200
Changes in Proportion and Differences Between	1,473	8,456
Total	\$2,652	\$12,658

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,101
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(502)
Total	\$3,599

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$889

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,301)
2020	(3,749)
2021	(4,493)
2022	(463)
2023	0
Thereafter	0
Total	(\$10,006)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$41,176	\$26,157	\$13,633

PERF Net Pension Liability - Unaudited

BOURBON PUBLIC LIBRARY - 1427000

Net Pension Liability as of 2017	\$42,831
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(440)
- Net Difference Between Projected and Actual Investment	(3,853)
- Change of Assumptions	(4,826)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,265)
Pension Expense/Income	3,599
Contributions	(889)
Total Activity in FY 2018	(16,674)
Net Pension Liability as of 2018	\$26,157

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1428000
 Submission Unit Name: CONVERSE-JACKSON TOWNSHIP LIBRARY

Wages: \$33,988 Proportionate Share: 0.0000067

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$29,892	\$22,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$298	\$2
Net Difference Between Projected and Actual	674	0
Change of Assumptions	54	3,654
Changes in Proportion and Differences Between	0	3,169
Total	\$1,026	\$6,825

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,569
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,661)
Total	\$908

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,807

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,472)
2020	(1,228)
2021	(1,696)
2022	(403)
2023	0
Thereafter	0
Total	(\$5,799)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$35,828	\$22,760	\$11,863

PERF Net Pension Liability - Unaudited
CONVERSE-JACKSON TOWNSHIP LIBRARY - 1428000

Net Pension Liability as of 2017	\$29,892
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(249)
- Net Difference Between Projected and Actual Investment	(2,555)
- Change of Assumptions	(4,080)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,651
Pension Expense/Income	908
Contributions	(3,807)
	<hr/>
Total Activity in FY 2018	(7,132)
	<hr/>
Net Pension Liability as of 2018	\$22,760

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1429000
 Submission Unit Name: TOWN OF OSGOOD

Wages: \$471,261 Proportionate Share: 0.0000924

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$454,631	\$313,887

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,105	\$21
Net Difference Between Projected and Actual	9,296	0
Change of Assumptions	748	50,399
Changes in Proportion and Differences Between	450	35,512
Total	\$14,599	\$85,932

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,216
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,676)
Total	\$31,540

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,781

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,902)
2020	(22,971)
2021	(31,901)
2022	(5,559)
2023	0
Thereafter	0
Total	(\$71,333)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$494,109	\$313,887	\$163,602

PERF Net Pension Liability - Unaudited

TOWN OF OSGOOD - 1429000

Net Pension Liability as of 2017	\$454,631
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,197)
- Net Difference Between Projected and Actual Investment	(39,825)
- Change of Assumptions	(56,950)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,531)
Pension Expense/Income	31,540
Contributions	(52,781)
Total Activity in FY 2018	(140,744)
Net Pension Liability as of 2018	\$313,887

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1430000
 Submission Unit Name: LAGRANGE COUNTY PUBLIC LIBRARY

Wages: \$387,555 Proportionate Share: 0.0000760

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$348,447	\$258,175

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,376	\$18
Net Difference Between Projected and Actual	7,646	0
Change of Assumptions	615	41,454
Changes in Proportion and Differences Between	33,061	6,731
Total	\$44,698	\$48,203

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,480
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,437
Total	\$65,917

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,406

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$32,022
2020	(9,886)
2021	(21,067)
2022	(4,574)
2023	0
Thereafter	0
Total	(\$3,505)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$406,410	\$258,175	\$134,564

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY PUBLIC LIBRARY - 1430000

Net Pension Liability as of 2017	\$348,447
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,989)
- Net Difference Between Projected and Actual Investment	(30,002)
- Change of Assumptions	(46,434)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,358)
Pension Expense/Income	65,917
Contributions	(43,406)
Total Activity in FY 2018	(90,272)
Net Pension Liability as of 2018	\$258,175

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1431000
 Submission Unit Name: TOWN OF NEWBURGH

Wages: \$1,858,879 Proportionate Share: 0.0003643

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,507,556	\$1,237,544

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,185	\$84
Net Difference Between Projected and Actual	36,651	0
Change of Assumptions	2,948	198,705
Changes in Proportion and Differences Between	76,488	5,815
Total	\$132,272	\$204,604

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$194,039
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,883
Total	\$220,922

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$208,194

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$43,423
2020	(25,905)
2021	(67,933)
2022	(21,917)
2023	0
Thereafter	0
Total	(\$72,332)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,948,093	\$1,237,544	\$645,023

PERF Net Pension Liability - Unaudited

TOWN OF NEWBURGH - 1431000

Net Pension Liability as of 2017	\$1,507,556
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,359)
- Net Difference Between Projected and Actual Investment	(126,234)
- Change of Assumptions	(219,962)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,815
Pension Expense/Income	220,922
Contributions	(208,194)
Total Activity in FY 2018	(270,012)
Net Pension Liability as of 2018	\$1,237,544

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1432000
 Submission Unit Name: RISING SUN MUNICIPAL UTILITIES

Wages: \$697,075 Proportionate Share: 0.0001366

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$706,262	\$464,036

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,069	\$32
Net Difference Between Projected and Actual	13,743	0
Change of Assumptions	1,106	74,507
Changes in Proportion and Differences Between	24,053	64,169
Total	\$44,971	\$138,708

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$72,758
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,779)
Total	\$64,979

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,072

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,744
2020	(38,180)
2021	(54,083)
2022	(8,218)
2023	0
Thereafter	0
Total	(\$93,737)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$730,468	\$464,036	\$241,862

PERF Net Pension Liability - Unaudited

RISING SUN MUNICIPAL UTILITIES - 1432000

Net Pension Liability as of 2017	\$706,262
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,828)
- Net Difference Between Projected and Actual Investment	(62,565)
- Change of Assumptions	(84,741)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(74,999)
Pension Expense/Income	64,979
Contributions	(78,072)
Total Activity in FY 2018	(242,226)
Net Pension Liability as of 2018	\$464,036

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1433000
 Submission Unit Name: TOWN OF DANVILLE

Wages: \$2,269,385 Proportionate Share: 0.0004448

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,992,971	\$1,511,006

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,761	\$103
Net Difference Between Projected and Actual	44,750	0
Change of Assumptions	3,600	242,613
Changes in Proportion and Differences Between	807	15,613
Total	\$68,918	\$258,329

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$236,916
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,076)
Total	\$216,840

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$252,974

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,911
2020	(65,419)
2021	(114,141)
2022	(26,762)
2023	0
Thereafter	0
Total	(\$189,411)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,378,566	\$1,511,006	\$787,555

PERF Net Pension Liability - Unaudited

TOWN OF DANVILLE - 1433000

Net Pension Liability as of 2017	\$1,992,971
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,644)
- Net Difference Between Projected and Actual Investment	(170,582)
- Change of Assumptions	(271,012)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,407
Pension Expense/Income	216,840
Contributions	(252,974)
Total Activity in FY 2018	(481,965)
Net Pension Liability as of 2018	\$1,511,006

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1434000
 Submission Unit Name: TOWN OF CHESTERTON

Wages: \$2,551,309 Proportionate Share: 0.0005000

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,197,310	\$1,698,523

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,213	\$116
Net Difference Between Projected and Actual	50,304	0
Change of Assumptions	4,047	272,721
Changes in Proportion and Differences Between	29,986	19,421
Total	\$106,550	\$292,258

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$266,318
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(527)
Total	\$265,791

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$285,747

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$27,870
2020	(64,243)
2021	(119,254)
2022	(30,081)
2023	0
Thereafter	0
Total	(\$185,708)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,673,748	\$1,698,523	\$885,291

PERF Net Pension Liability - Unaudited

TOWN OF CHESTERTON - 1434000

Net Pension Liability as of 2017	\$2,197,310
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,927)
- Net Difference Between Projected and Actual Investment	(187,106)
- Change of Assumptions	(303,954)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,156
Pension Expense/Income	265,791
Contributions	(285,747)
Total Activity in FY 2018	(498,787)
Net Pension Liability as of 2018	\$1,698,523

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1435000
 Submission Unit Name: RICHLAND-BEAN BLOSSOM SCHOOL CORPORATION

Wages: \$2,099,343 Proportionate Share: 0.0004114

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,558,417	\$1,397,544

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,277	\$95
Net Difference Between Projected and Actual	41,390	0
Change of Assumptions	3,330	224,395
Changes in Proportion and Differences Between	196,689	1,449
Total	\$259,686	\$225,939

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$219,126
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	76,554
Total	\$295,680

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$235,119

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$101,779
2020	4,192
2021	(47,476)
2022	(24,748)
2023	0
Thereafter	0
Total	\$33,747

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,199,960	\$1,397,544	\$728,418

PERF Net Pension Liability - Unaudited

RICHLAND-BEAN BLOSSOM SCHOOL CORPORATION - 1435000

Net Pension Liability as of 2017	\$1,558,417
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,205)
- Net Difference Between Projected and Actual Investment	(126,990)
- Change of Assumptions	(246,087)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	161,848
Pension Expense/Income	295,680
Contributions	(235,119)
Total Activity in FY 2018	(160,873)
Net Pension Liability as of 2018	\$1,397,544

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1436000
 Submission Unit Name: TOWN OF PAOLI

Wages: \$1,453,472 Proportionate Share: 0.0002849

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,212,648	\$967,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,657	\$66
Net Difference Between Projected and Actual	28,663	0
Change of Assumptions	2,306	155,397
Changes in Proportion and Differences Between	43,410	20,616
Total	\$87,036	\$176,079

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$151,748
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,858
Total	\$173,606

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,789

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$17,130
2020	(29,068)
2021	(59,965)
2022	(17,140)
2023	0
Thereafter	0
Total	(\$89,043)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,523,501	\$967,818	\$504,439

PERF Net Pension Liability - Unaudited

TOWN OF PAOLI - 1436000

Net Pension Liability as of 2017	\$1,212,648
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,497)
- Net Difference Between Projected and Actual Investment	(102,359)
- Change of Assumptions	(172,561)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,770
Pension Expense/Income	173,606
Contributions	(162,789)
Total Activity in FY 2018	(244,830)
Net Pension Liability as of 2018	\$967,818

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1438000
 Submission Unit Name: MIDDLEBURY COMMUNITY LIBRARY

Wages: \$229,259 Proportionate Share: 0.0000449

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$218,169	\$152,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,995	\$10
Net Difference Between Projected and Actual	4,517	0
Change of Assumptions	363	24,490
Changes in Proportion and Differences Between	2,093	11,624
Total	\$8,968	\$36,124

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,915
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,896
Total	\$25,811

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,677

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$576
2020	(10,092)
2021	(14,939)
2022	(2,701)
2023	0
Thereafter	0
Total	(\$27,156)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$240,103	\$152,527	\$79,499

PERF Net Pension Liability - Unaudited

MIDDLEBURY COMMUNITY LIBRARY - 1438000

Net Pension Liability as of 2017	\$218,169
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,989)
- Net Difference Between Projected and Actual Investment	(19,056)
- Change of Assumptions	(27,630)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,101)
Pension Expense/Income	25,811
Contributions	(25,677)
Total Activity in FY 2018	(65,642)
Net Pension Liability as of 2018	\$152,527

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1439000
 Submission Unit Name: TOWN OF LAFONTAINE

Wages: \$97,013 Proportionate Share: 0.0000190

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$43,723	\$64,544

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$844	\$4
Net Difference Between Projected and Actual	1,912	0
Change of Assumptions	154	10,363
Changes in Proportion and Differences Between	26,278	8,402
Total	\$29,188	\$18,769

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,120
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,201)
Total	\$5,919

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,865

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,440
2020	5,579
2021	3,542
2022	(1,142)
2023	0
Thereafter	0
Total	\$10,419

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$101,602	\$64,544	\$33,641

PERF Net Pension Liability - Unaudited

TOWN OF LAFONTAINE - 1439000

Net Pension Liability as of 2017	\$43,723
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44
- Net Difference Between Projected and Actual Investment	(2,812)
- Change of Assumptions	(10,911)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,446
Pension Expense/Income	5,919
Contributions	(10,865)
Total Activity in FY 2018	20,821
Net Pension Liability as of 2018	\$64,544

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1440000
 Submission Unit Name: INDIANAPOLIS PUBLIC TRANSPORTATION CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	16,693	129,759
Total	\$16,693	\$129,759

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,525)
Total	(22,525)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$2,399)

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$100,430)
2020	(12,067)
2021	(569)
2022	0
2023	0
Thereafter	0
Total	(113,066)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,126
Pension Expense/Income	(22,525)
Contributions	2,399
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1441000
 Submission Unit Name: WES-DEL COMMUNITY SCHOOLS

Wages: \$1,146,623 Proportionate Share: 0.0002247

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$887,847	\$763,316

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,983	\$52
Net Difference Between Projected and Actual	22,606	0
Change of Assumptions	1,819	122,561
Changes in Proportion and Differences Between	77,298	876
Total	\$111,706	\$123,489

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$119,683
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,455
Total	\$142,138

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,415

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$41,368
2020	(6,260)
2021	(33,372)
2022	(13,519)
2023	0
Thereafter	0
Total	(\$11,783)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,201,582	\$763,316	\$397,850

PERF Net Pension Liability - Unaudited

WES-DEL COMMUNITY SCHOOLS - 1441000

Net Pension Liability as of 2017	\$887,847
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,241)
- Net Difference Between Projected and Actual Investment	(73,322)
- Change of Assumptions	(134,997)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,306
Pension Expense/Income	142,138
Contributions	(128,415)
Total Activity in FY 2018	(124,531)
Net Pension Liability as of 2018	\$763,316

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1443000
 Submission Unit Name: BEN DAVIS CONSERVANCY DISTRICT

Wages: \$193,745 Proportionate Share: 0.0000380

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$200,769	\$129,088

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,688	\$9
Net Difference Between Projected and Actual	3,823	0
Change of Assumptions	308	20,727
Changes in Proportion and Differences Between	196	25,283
Total	\$6,015	\$46,019

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,240
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,986)
Total	\$9,254

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,699

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$9,170)
2020	(12,627)
2021	(15,920)
2022	(2,287)
2023	0
Thereafter	0
Total	(\$40,004)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$203,205	\$129,088	\$67,282

PERF Net Pension Liability - Unaudited

BEN DAVIS CONSERVANCY DISTRICT - 1443000

Net Pension Liability as of 2017	\$200,769
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,978)
- Net Difference Between Projected and Actual Investment	(17,869)
- Change of Assumptions	(23,643)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,746)
Pension Expense/Income	9,254
Contributions	(21,699)
Total Activity in FY 2018	(71,681)
Net Pension Liability as of 2018	\$129,088

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1444000
 Submission Unit Name: ALEXANDRIAN PUBLIC LIBRARY

Wages: \$623,973 Proportionate Share: 0.0001223

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$581,785	\$415,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,433	\$28
Net Difference Between Projected and Actual	12,304	0
Change of Assumptions	990	66,708
Changes in Proportion and Differences Between	10,326	29,353
Total	\$29,053	\$96,089

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,141
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,018
Total	\$77,159

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,670

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,384
2020	(26,186)
2021	(39,876)
2022	(7,358)
2023	0
Thereafter	0
Total	(\$67,036)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$653,999	\$415,459	\$216,542

PERF Net Pension Liability - Unaudited

ALEXANDRIAN PUBLIC LIBRARY - 1444000

Net Pension Liability as of 2017	\$581,785
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,192)
- Net Difference Between Projected and Actual Investment	(50,555)
- Change of Assumptions	(75,059)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,009)
Pension Expense/Income	77,159
Contributions	(62,670)
Total Activity in FY 2018	(166,326)
Net Pension Liability as of 2018	\$415,459

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1445000
 Submission Unit Name: CANNELTON CITY SCHOOLS

Wages: \$113,835 Proportionate Share: 0.0000223

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$91,462	\$75,754

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$991	\$5
Net Difference Between Projected and Actual	2,244	0
Change of Assumptions	180	12,163
Changes in Proportion and Differences Between	6,662	190
Total	\$10,077	\$12,358

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,878
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,676
Total	\$14,554

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,750

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,294
2020	(1,242)
2021	(3,992)
2022	(1,341)
2023	0
Thereafter	0
Total	(\$2,281)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$119,249	\$75,754	\$39,484

PERF Net Pension Liability - Unaudited

CANNELTON CITY SCHOOLS - 1445000

Net Pension Liability as of 2017	\$91,462
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(680)
- Net Difference Between Projected and Actual Investment	(7,638)
- Change of Assumptions	(13,451)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,257
Pension Expense/Income	14,554
Contributions	(12,750)
Total Activity in FY 2018	(15,708)
Net Pension Liability as of 2018	\$75,754

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1446000
 Submission Unit Name: TOWN OF WANATAH

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	544
Total	\$0	\$544

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,423)
Total	(\$7,423)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$544)
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	(\$544)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,423
Pension Expense/Income	(7,423)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1447000
 Submission Unit Name: SWAYZEE PUBLIC LIBRARY

Wages: \$24,000 Proportionate Share: 0.0000047

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$21,415	\$15,966

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$209	\$1
Net Difference Between Projected and Actual	473	0
Change of Assumptions	38	2,564
Changes in Proportion and Differences Between	43	555
Total	\$763	\$3,120

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,503
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(530)
Total	\$1,973

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,688

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$18)
2020	(779)
2021	(1,277)
2022	(283)
2023	0
Thereafter	0
Total	(\$2,357)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$25,133	\$15,966	\$8,322

PERF Net Pension Liability - Unaudited

SWAYZEE PUBLIC LIBRARY - 1447000

Net Pension Liability as of 2017	\$21,415
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(182)
- Net Difference Between Projected and Actual Investment	(1,841)
- Change of Assumptions	(2,870)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	159
Pension Expense/Income	1,973
Contributions	(2,688)
Total Activity in FY 2018	(5,449)
Net Pension Liability as of 2018	\$15,966

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1448000
 Submission Unit Name: CITY OF BATESVILLE

Wages: \$2,028,470 Proportionate Share: 0.0003975

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,781,048	\$1,350,325

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,660	\$92
Net Difference Between Projected and Actual	39,991	0
Change of Assumptions	3,217	216,814
Changes in Proportion and Differences Between	6,477	39,753
Total	\$67,345	\$256,659

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$211,723
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,784)
Total	\$202,939

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$227,189

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,403)
2020	(60,255)
2021	(101,742)
2022	(23,914)
2023	0
Thereafter	0
Total	(\$189,314)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,125,629	\$1,350,325	\$703,807

PERF Net Pension Liability - Unaudited

CITY OF BATESVILLE - 1448000

Net Pension Liability as of 2017	\$1,781,048
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,874)
- Net Difference Between Projected and Actual Investment	(152,444)
- Change of Assumptions	(242,193)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,038
Pension Expense/Income	202,939
Contributions	(227,189)
Total Activity in FY 2018	(430,723)
Net Pension Liability as of 2018	\$1,350,325

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1449000
 Submission Unit Name: MOORESVILLE PUBLIC LIBRARY

Wages: \$232,372 Proportionate Share: 0.0000455

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$187,831	\$154,566

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,021	\$11
Net Difference Between Projected and Actual	4,578	0
Change of Assumptions	368	24,818
Changes in Proportion and Differences Between	10,029	146
Total	\$16,996	\$24,975

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,235
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,215
Total	\$28,450

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,026

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,202
2020	(3,056)
2021	(8,386)
2022	(2,739)
2023	0
Thereafter	0
Total	(\$7,979)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$243,311	\$154,566	\$80,562

PERF Net Pension Liability - Unaudited

MOORESVILLE PUBLIC LIBRARY - 1449000

Net Pension Liability as of 2017	\$187,831
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,411)
- Net Difference Between Projected and Actual Investment	(15,717)
- Change of Assumptions	(27,466)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,905
Pension Expense/Income	28,450
Contributions	(26,026)
Total Activity in FY 2018	(33,265)
Net Pension Liability as of 2018	\$154,566

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1451000
 Submission Unit Name: CLINTON PUBLIC LIBRARY

Wages: \$84,736 Proportionate Share: 0.0000166

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$74,062	\$56,391

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$737	\$4
Net Difference Between Projected and Actual	1,670	0
Change of Assumptions	134	9,054
Changes in Proportion and Differences Between	25	4,105
Total	\$2,566	\$13,163

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,842
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,776)
Total	\$1,066

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,490

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,775)
2020	(2,638)
2021	(4,185)
2022	(999)
2023	0
Thereafter	0
Total	(\$10,597)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$88,768	\$56,391	\$29,392

PERF Net Pension Liability - Unaudited

CLINTON PUBLIC LIBRARY - 1451000

Net Pension Liability as of 2017	\$74,062
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(617)
- Net Difference Between Projected and Actual Investment	(6,332)
- Change of Assumptions	(10,109)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,811
Pension Expense/Income	1,066
Contributions	(9,490)
Total Activity in FY 2018	(17,671)
Net Pension Liability as of 2018	\$56,391

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1452000
 Submission Unit Name: TOWN OF EATON

Wages: \$331,227 Proportionate Share: 0.0000649

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$291,785	\$220,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,883	\$15
Net Difference Between Projected and Actual	6,529	0
Change of Assumptions	525	35,399
Changes in Proportion and Differences Between	2,398	14,559
Total	\$12,335	\$49,973

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,568
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	703
Total	\$35,271

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,112

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,191)
2020	(10,734)
2021	(16,807)
2022	(3,906)
2023	0
Thereafter	0
Total	(\$37,638)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$347,052	\$220,468	\$114,911

PERF Net Pension Liability - Unaudited

TOWN OF EATON - 1452000

Net Pension Liability as of 2017	\$291,785
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,447)
- Net Difference Between Projected and Actual Investment	(24,997)
- Change of Assumptions	(39,559)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,473)
Pension Expense/Income	35,271
Contributions	(37,112)
Total Activity in FY 2018	(71,317)
Net Pension Liability as of 2018	\$220,468

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1453000
 Submission Unit Name: ADAMS TOWNSHIP, ALLEN COUNTY

Wages: \$149,235 Proportionate Share: 0.0000292

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$136,523	\$99,194

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,297	\$7
Net Difference Between Projected and Actual	2,938	0
Change of Assumptions	236	15,927
Changes in Proportion and Differences Between	1,488	4,355
Total	\$5,959	\$20,289

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,553
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	578
Total	\$16,131

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,714

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,432
2020	(5,380)
2021	(8,624)
2022	(1,758)
2023	0
Thereafter	0
Total	(\$14,330)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$156,147	\$99,194	\$51,701

PERF Net Pension Liability - Unaudited

ADAMS TOWNSHIP, ALLEN COUNTY - 1453000

Net Pension Liability as of 2017	\$136,523
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,197)
- Net Difference Between Projected and Actual Investment	(11,813)
- Change of Assumptions	(17,883)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,853)
Pension Expense/Income	16,131
Contributions	(16,714)
Total Activity in FY 2018	(37,329)
Net Pension Liability as of 2018	\$99,194

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1454000
 Submission Unit Name: HUNTINGBURG HOUSING AUTHORITY

Wages: \$48,188 Proportionate Share: 0.0000094

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$42,385	\$31,932

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$418	\$2
Net Difference Between Projected and Actual	946	0
Change of Assumptions	76	5,127
Changes in Proportion and Differences Between	1,693	327
Total	\$3,133	\$5,456

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,007
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,781
Total	\$6,788

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,397

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,964
2020	(1,265)
2021	(2,457)
2022	(565)
2023	0
Thereafter	0
Total	(\$2,323)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$50,266	\$31,932	\$16,643

PERF Net Pension Liability - Unaudited
HUNTINGBURG HOUSING AUTHORITY - 1454000

Net Pension Liability as of 2017	\$42,385
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(356)
- Net Difference Between Projected and Actual Investment	(3,634)
- Change of Assumptions	(5,732)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,122)
Pension Expense/Income	6,788
Contributions	(5,397)
Total Activity in FY 2018	(10,453)
Net Pension Liability as of 2018	\$31,932

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1455000
 Submission Unit Name: NORTHERN INDIANA COMMUTER TRANSPORTATION DISTRICT

Wages: \$1,459,072 Proportionate Share: 0.0002859

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,349,617	\$971,215

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,702	\$66
Net Difference Between Projected and Actual	28,764	0
Change of Assumptions	2,314	155,942
Changes in Proportion and Differences Between	28,105	51,818
Total	\$71,885	\$207,826

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,281
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,167)
Total	\$125,114

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$163,416

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$22,176
2020	(53,818)
2021	(87,101)
2022	(17,198)
2023	0
Thereafter	0
Total	(\$135,941)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,528,849	\$971,215	\$506,210

PERF Net Pension Liability - Unaudited

NORTHERN INDIANA COMMUTER TRANSPORTATION DISTRICT - 1455000

Net Pension Liability as of 2017	\$1,349,617
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,948)
- Net Difference Between Projected and Actual Investment	(117,057)
- Change of Assumptions	(175,297)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,798)
Pension Expense/Income	125,114
Contributions	(163,416)
Total Activity in FY 2018	(378,402)
Net Pension Liability as of 2018	\$971,215

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1457000
 Submission Unit Name: TOWN OF CHESTERFIELD

Wages: \$655,078 Proportionate Share: 0.0001284

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$595,616	\$436,181

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,704	\$30
Net Difference Between Projected and Actual	12,918	0
Change of Assumptions	1,039	70,035
Changes in Proportion and Differences Between	15,533	15,845
Total	\$35,194	\$85,910

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,390
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,721
Total	\$78,111

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,369

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$15,715
2020	(21,718)
2021	(36,988)
2022	(7,725)
2023	0
Thereafter	0
Total	(\$50,716)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$686,618	\$436,181	\$227,343

PERF Net Pension Liability - Unaudited

TOWN OF CHESTERFIELD - 1457000

Net Pension Liability as of 2017	\$595,616
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,175)
- Net Difference Between Projected and Actual Investment	(51,436)
- Change of Assumptions	(78,559)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,007)
Pension Expense/Income	78,111
Contributions	(73,369)
Total Activity in FY 2018	(159,435)
Net Pension Liability as of 2018	\$436,181

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1458000
 Submission Unit Name: CITY OF AURORA

Wages: \$85,755 Proportionate Share: 0.0000168

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$75,400	\$57,070

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$746	\$4
Net Difference Between Projected and Actual	1,690	0
Change of Assumptions	136	9,163
Changes in Proportion and Differences Between	397	1,105
Total	\$2,969	\$10,272

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,948
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	310
Total	\$9,258

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,604

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$559
2020	(2,524)
2021	(4,328)
2022	(1,010)
2023	0
Thereafter	0
Total	(7,303)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$89,838	\$57,070	\$29,746

PERF Net Pension Liability - Unaudited

CITY OF AURORA - 1458000

Net Pension Liability as of 2017	\$75,400
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(631)
- Net Difference Between Projected and Actual Investment	(6,457)
- Change of Assumptions	(10,238)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(658)
Pension Expense/Income	9,258
Contributions	(9,604)
Total Activity in FY 2018	(18,330)
Net Pension Liability as of 2018	\$57,070

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1459000
 Submission Unit Name: TELL CITY-PERRY COUNTY PUBLIC LIBRARY

Wages: \$280,131 Proportionate Share: 0.0000549

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$246,277	\$186,498

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,439	\$13
Net Difference Between Projected and Actual	5,523	0
Change of Assumptions	444	29,945
Changes in Proportion and Differences Between	837	1,123
Total	\$9,243	\$31,081

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,091
Total	\$30,333

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,375

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,533
2020	(7,956)
2021	(14,111)
2022	(3,304)
2023	0
Thereafter	0
Total	(\$21,838)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$293,577	\$186,498	\$97,205

PERF Net Pension Liability - Unaudited
TELL CITY-PERRY COUNTY PUBLIC LIBRARY - 1459000

Net Pension Liability as of 2017	\$246,277
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,060)
- Net Difference Between Projected and Actual Investment	(21,087)
- Change of Assumptions	(33,455)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,135)
Pension Expense/Income	30,333
Contributions	(31,375)
	(59,779)
Total Activity in FY 2018	(59,779)
Net Pension Liability as of 2018	\$186,498

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1460000
 Submission Unit Name: BELL MEMORIAL PUBLIC LIBRARY

Wages: \$80,052 Proportionate Share: 0.0000157

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$68,262	\$53,334

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$697	\$4
Net Difference Between Projected and Actual	1,580	0
Change of Assumptions	127	8,563
Changes in Proportion and Differences Between	1,453	818
Total	\$3,857	\$9,385

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,025
Total	\$9,387

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,966

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$900
2020	(1,888)
2021	(3,596)
2022	(944)
2023	0
Thereafter	0
Total	(\$5,528)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$83,956	\$53,334	\$27,798

PERF Net Pension Liability - Unaudited

BELL MEMORIAL PUBLIC LIBRARY - 1460000

Net Pension Liability as of 2017	\$68,262
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(550)
- Net Difference Between Projected and Actual Investment	(5,796)
- Change of Assumptions	(9,532)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	529
Pension Expense/Income	9,387
Contributions	(8,966)
Total Activity in FY 2018	(14,928)
Net Pension Liability as of 2018	\$53,334

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1461000
 Submission Unit Name: TOWN OF ELLETTSVILLE

Wages: \$2,176,252 Proportionate Share: 0.0004265

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,873,848	\$1,448,840

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,948	\$99
Net Difference Between Projected and Actual	42,909	0
Change of Assumptions	3,452	232,631
Changes in Proportion and Differences Between	25,964	10,093
Total	\$91,273	\$242,823

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$227,169
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,701
Total	\$254,870

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$238,663

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$32,048
2020	(55,105)
2021	(102,834)
2022	(25,659)
2023	0
Thereafter	0
Total	(151,550)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,280,707	\$1,448,840	\$755,153

PERF Net Pension Liability - Unaudited

TOWN OF ELLETTSVILLE - 1461000

Net Pension Liability as of 2017	\$1,873,848
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,283)
- Net Difference Between Projected and Actual Investment	(159,553)
- Change of Assumptions	(259,265)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,114)
Pension Expense/Income	254,870
Contributions	(238,663)
Total Activity in FY 2018	(425,008)
Net Pension Liability as of 2018	\$1,448,840

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1462000
 Submission Unit Name: TOWN OF VAN BUREN

Wages: \$145,182 Proportionate Share: 0.0000285

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$161,954	\$96,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,266	\$7
Net Difference Between Projected and Actual	2,867	0
Change of Assumptions	231	15,545
Changes in Proportion and Differences Between	253	37,606
Total	\$4,617	\$53,158

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,180
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,456)
Total	(\$3,276)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,260

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$19,585)
2020	(12,988)
2021	(14,253)
2022	(1,715)
2023	0
Thereafter	0
Total	(\$48,541)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$152,404	\$96,816	\$50,462

PERF Net Pension Liability - Unaudited

TOWN OF VAN BUREN - 1462000

Net Pension Liability as of 2017	\$161,954
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,691)
- Net Difference Between Projected and Actual Investment	(14,631)
- Change of Assumptions	(17,914)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,366)
Pension Expense/Income	(3,276)
Contributions	(16,260)
Total Activity in FY 2018	(65,138)
Net Pension Liability as of 2018	\$96,816

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1463000
 Submission Unit Name: MUNCIE INDIANA TRANSIT SYSTEM

Wages: \$3,249,169 Proportionate Share: 0.0006368

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,864,757	\$2,163,238

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,291	\$148
Net Difference Between Projected and Actual	64,067	0
Change of Assumptions	5,154	347,338
Changes in Proportion and Differences Between	52,813	26,115
Total	\$150,325	\$373,601

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$339,183
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,357
Total	\$364,540

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$360,346

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$72,534
2020	(91,320)
2021	(166,179)
2022	(38,311)
2023	0
Thereafter	0
Total	(\$223,276)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,405,285	\$2,163,238	\$1,127,507

PERF Net Pension Liability - Unaudited

MUNCIE INDIANA TRANSIT SYSTEM - 1463000

Net Pension Liability as of 2017	\$2,864,757
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,039)
- Net Difference Between Projected and Actual Investment	(245,458)
- Change of Assumptions	(388,180)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,036)
Pension Expense/Income	364,540
Contributions	(360,346)
Total Activity in FY 2018	(701,519)
Net Pension Liability as of 2018	\$2,163,238

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1464000
 Submission Unit Name: OWEN COUNTY

Wages: \$4,194,955 Proportionate Share: 0.0008221

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,648,650	\$2,792,711

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,523	\$191
Net Difference Between Projected and Actual	82,709	0
Change of Assumptions	6,654	448,409
Changes in Proportion and Differences Between	34,162	3,689
Total	\$160,048	\$452,289

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$437,880
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,962
Total	\$474,842

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$469,184

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$70,569
2020	(109,844)
2021	(203,505)
2022	(49,461)
2023	0
Thereafter	0
Total	(\$292,241)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,396,176	\$2,792,711	\$1,455,596

PERF Net Pension Liability - Unaudited

OWEN COUNTY - 1464000

Net Pension Liability as of 2017	\$3,648,650
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,128)
- Net Difference Between Projected and Actual Investment	(311,512)
- Change of Assumptions	(500,337)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,620)
Pension Expense/Income	474,842
Contributions	(469,184)
Total Activity in FY 2018	(855,939)
Net Pension Liability as of 2018	\$2,792,711

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1465000
 Submission Unit Name: WARREN TOWNSHIP, MARION COUNTY

Wages: \$449,497 Proportionate Share: 0.0000881

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$450,616	\$299,280

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,914	\$20
Net Difference Between Projected and Actual	8,863	0
Change of Assumptions	713	48,054
Changes in Proportion and Differences Between	118	45,736
Total	\$13,608	\$93,810

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,925
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,178)
Total	\$11,747

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,344

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$15,486)
2020	(25,524)
2021	(33,892)
2022	(5,300)
2023	0
Thereafter	0
Total	(\$80,202)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$471,114	\$299,280	\$155,988

PERF Net Pension Liability - Unaudited

WARREN TOWNSHIP, MARION COUNTY - 1465000

Net Pension Liability as of 2017	\$450,616
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,314)
- Net Difference Between Projected and Actual Investment	(39,825)
- Change of Assumptions	(54,576)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,024)
Pension Expense/Income	11,747
Contributions	(50,344)
Total Activity in FY 2018	(151,336)
Net Pension Liability as of 2018	\$299,280

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1466000
 Submission Unit Name: BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY

Wages: \$326,379 Proportionate Share: 0.0000640

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$269,477	\$217,411

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,843	\$15
Net Difference Between Projected and Actual	6,439	0
Change of Assumptions	518	34,908
Changes in Proportion and Differences Between	10,468	4,742
Total	\$20,268	\$39,665

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,089
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,011)
Total	\$31,078

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,554

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,238
2020	(5,905)
2021	(12,879)
2022	(3,851)
2023	0
Thereafter	0
Total	(\$19,397)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$342,240	\$217,411	\$113,317

PERF Net Pension Liability - Unaudited

BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY - 1466000

Net Pension Liability as of 2017	\$269,477
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,081)
- Net Difference Between Projected and Actual Investment	(22,677)
- Change of Assumptions	(38,717)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,885
Pension Expense/Income	31,078
Contributions	(36,554)
Total Activity in FY 2018	(52,066)
Net Pension Liability as of 2018	\$217,411

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1467000
 Submission Unit Name: TOWN OF BURNS HARBOR

Wages: \$700,735 Proportionate Share: 0.0001373

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$594,278	\$466,414

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,100	\$32
Net Difference Between Projected and Actual	13,813	0
Change of Assumptions	1,111	74,889
Changes in Proportion and Differences Between	22,770	540
Total	\$43,794	\$75,461

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$73,131
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,445
Total	\$86,576

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,482

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$21,839
2020	(14,348)
2021	(30,897)
2022	(8,261)
2023	0
Thereafter	0
Total	(\$31,667)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$734,211	\$466,414	\$243,101

PERF Net Pension Liability - Unaudited

TOWN OF BURNS HARBOR - 1467000

Net Pension Liability as of 2017	\$594,278
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,757)
- Net Difference Between Projected and Actual Investment	(50,396)
- Change of Assumptions	(83,320)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,515
Pension Expense/Income	86,576
Contributions	(78,482)
Total Activity in FY 2018	(127,864)
Net Pension Liability as of 2018	\$466,414

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1468000
 Submission Unit Name: SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE

Wages: \$273,469 Proportionate Share: 0.0000536

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,278,678	\$182,082

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,381	\$12
Net Difference Between Projected and Actual	5,393	0
Change of Assumptions	434	29,236
Changes in Proportion and Differences Between	8,761	727,565
Total	\$16,969	\$756,813

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,549
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(243,256)
Total	(\$214,707)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,628

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$272,131)
2020	(239,988)
2021	(224,501)
2022	(3,224)
2023	0
Thereafter	0
Total	(\$739,844)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$286,626	\$182,082	\$94,903

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE - 1468000

Net Pension Liability as of 2017	\$1,278,678
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,922)
- Net Difference Between Projected and Actual Investment	(132,762)
- Change of Assumptions	(49,332)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(648,245)
Pension Expense/Income	(214,707)
Contributions	(30,628)
Total Activity in FY 2018	(1,096,596)
Net Pension Liability as of 2018	\$182,082

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1469000
 Submission Unit Name: TOWN OF SUMMITVILLE

Wages: \$92,406 Proportionate Share: 0.0000181

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$43,277	\$61,487

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$804	\$4
Net Difference Between Projected and Actual	1,821	0
Change of Assumptions	146	9,873
Changes in Proportion and Differences Between	24,085	10,019
Total	\$26,856	\$19,896

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,641
Specific Liabilities of Individual Employers	\$5,780
Net Amortization of Deferred Amounts from Changes in	(292)
Total	\$15,129

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,129

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$273
2020	4,733
2021	3,044
2022	(1,090)
2023	0
Thereafter	0
Total	\$6,960

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$96,790	\$61,487	\$32,048

PERF Net Pension Liability - Unaudited

TOWN OF SUMMITVILLE - 1469000

Net Pension Liability as of 2017	\$43,277
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12
- Net Difference Between Projected and Actual Investment	(2,855)
- Change of Assumptions	(10,422)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,475
Pension Expense/Income	15,129
Contributions	(16,129)
Total Activity in FY 2018	18,210
Net Pension Liability as of 2018	\$61,487

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1470000
 Submission Unit Name: JOHNSON COUNTY SCHOOLS SPECIAL SERVICES

Wages: \$585,086 Proportionate Share: 0.0001147

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$644,693	\$389,641

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,096	\$27
Net Difference Between Projected and Actual	11,540	0
Change of Assumptions	928	62,562
Changes in Proportion and Differences Between	1,158	105,377
Total	\$18,722	\$167,966

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,093
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(77,500)
Total	(\$16,407)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,528

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$40,147)
2020	(46,290)
2021	(55,906)
2022	(6,901)
2023	0
Thereafter	0
Total	(\$149,244)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$613,358	\$389,641	\$203,086

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY SCHOOLS SPECIAL SERVICES - 1470000

Net Pension Liability as of 2017	\$644,693
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,674)
- Net Difference Between Projected and Actual Investment	(58,116)
- Change of Assumptions	(71,985)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,342)
Pension Expense/Income	(16,407)
Contributions	(65,528)
Total Activity in FY 2018	(255,052)
Net Pension Liability as of 2018	\$389,641

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1471000
 Submission Unit Name: DECATUR COUNTY

Wages: \$4,760,851 Proportionate Share: 0.0009330

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,129,605	\$3,169,443

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,450	\$216
Net Difference Between Projected and Actual	93,866	0
Change of Assumptions	7,551	508,898
Changes in Proportion and Differences Between	77,811	4,511
Total	\$220,678	\$513,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$496,949
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	161,784
Total	\$658,733

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$532,546

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$112,523
2020	(120,680)
2021	(228,658)
2022	(56,132)
2023	0
Thereafter	0
Total	(\$292,947)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,989,213	\$3,169,443	\$1,651,953

PERF Net Pension Liability - Unaudited

DECATUR COUNTY - 1471000

Net Pension Liability as of 2017	\$4,129,605
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(33,987)
- Net Difference Between Projected and Actual Investment	(352,321)
- Change of Assumptions	(567,651)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(132,390)
Pension Expense/Income	658,733
Contributions	(532,546)
Total Activity in FY 2018	(960,162)
Net Pension Liability as of 2018	\$3,169,443

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1471001
 Submission Unit Name: DECATUR COUNTY-SOLID WASTE DISTRICT

Wages: \$43,645 Proportionate Share: 0.000086

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$37,477	\$29,215

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$382	\$2
Net Difference Between Projected and Actual	865	0
Change of Assumptions	70	4,691
Changes in Proportion and Differences Between	719	318
Total	\$2,036	\$5,011

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,236
Total	\$6,817

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,516

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$731
2020	(1,105)
2021	(2,084)
2022	(517)
2023	0
Thereafter	0
Total	(\$2,975)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$45,988	\$29,215	\$15,227

PERF Net Pension Liability - Unaudited
DECATUR COUNTY-SOLID WASTE DISTRICT - 1471001

Net Pension Liability as of 2017	\$37,477
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(303)
- Net Difference Between Projected and Actual Investment	(3,184)
- Change of Assumptions	(5,223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,853)
Pension Expense/Income	6,817
Contributions	(4,516)
Total Activity in FY 2018	(8,262)
Net Pension Liability as of 2018	\$29,215

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1472000
 Submission Unit Name: TOWN OF BLOOMFIELD

Wages: \$337,431 Proportionate Share: 0.0000661

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$318,554	\$224,545

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,937	\$15
Net Difference Between Projected and Actual	6,650	0
Change of Assumptions	535	36,054
Changes in Proportion and Differences Between	741	25,901
Total	\$10,863	\$61,970

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,207
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,615)
Total	\$25,592

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,792

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,276)
2020	(15,398)
2021	(21,456)
2022	(3,977)
2023	0
Thereafter	0
Total	(\$51,107)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$353,469	\$224,545	\$117,035

PERF Net Pension Liability - Unaudited

TOWN OF BLOOMFIELD - 1472000

Net Pension Liability as of 2017	\$318,554
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,881)
- Net Difference Between Projected and Actual Investment	(27,769)
- Change of Assumptions	(40,634)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,525)
Pension Expense/Income	25,592
Contributions	(37,792)
Total Activity in FY 2018	(94,009)
Net Pension Liability as of 2018	\$224,545

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1473000
 Submission Unit Name: SPENCER-OWEN COMMUNITY SCHOOLS

Wages: \$2,496,974 Proportionate Share: 0.0004894

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,234,341	\$1,662,514

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,742	\$113
Net Difference Between Projected and Actual	49,237	0
Change of Assumptions	3,961	266,940
Changes in Proportion and Differences Between	650	81,121
Total	\$75,590	\$348,174

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$260,672
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(121,250)
Total	\$139,422

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$279,651

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$25,780)
2020	(83,652)
2021	(133,707)
2022	(29,445)
2023	0
Thereafter	0
Total	(\$272,584)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,617,064	\$1,662,514	\$866,523

PERF Net Pension Liability - Unaudited
SPENCER-OWEN COMMUNITY SCHOOLS - 1473000

Net Pension Liability as of 2017	\$2,234,341
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,070)
- Net Difference Between Projected and Actual Investment	(192,175)
- Change of Assumptions	(298,853)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	78,500
Pension Expense/Income	139,422
Contributions	(279,651)
	(571,827)
Total Activity in FY 2018	(571,827)
Net Pension Liability as of 2018	\$1,662,514

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1474000
 Submission Unit Name: MORGAN COUNTY

Wages: \$10,820,444 Proportionate Share: 0.0021206

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$8,686,625	\$7,203,774

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,211	\$492
Net Difference Between Projected and Actual	213,347	0
Change of Assumptions	17,163	1,156,666
Changes in Proportion and Differences Between	608,173	8,523
Total	\$932,894	\$1,165,681

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,129,508
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	282,538
Total	\$1,412,046

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,211,886

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$391,632
2020	(119,440)
2021	(377,396)
2022	(127,583)
2023	0
Thereafter	0
Total	(\$232,787)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,339,898	\$7,203,774	\$3,754,697

PERF Net Pension Liability - Unaudited

MORGAN COUNTY - 1474000

Net Pension Liability as of 2017	\$8,686,625
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(64,507)
- Net Difference Between Projected and Actual Investment	(725,208)
- Change of Assumptions	(1,278,974)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	385,678
Pension Expense/Income	1,412,046
Contributions	(1,211,886)
Total Activity in FY 2018	(1,482,851)
Net Pension Liability as of 2018	\$7,203,774

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1475000
 Submission Unit Name: HANCOCK COUNTY

Wages: \$9,737,700 Proportionate Share: 0.0019084

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$8,591,148	\$6,482,921

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$84,784	\$443
Net Difference Between Projected and Actual	191,999	0
Change of Assumptions	15,446	1,040,923
Changes in Proportion and Differences Between	147,246	80,562
Total	\$439,475	\$1,121,928

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,016,482
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	134,647
Total	\$1,151,129

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,061,065

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$216,492
2020	(280,460)
2021	(503,670)
2022	(114,815)
2023	0
Thereafter	0
Total	(\$682,453)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,205,160	\$6,482,921	\$3,378,979

PERF Net Pension Liability - Unaudited

HANCOCK COUNTY - 1475000

Net Pension Liability as of 2017	\$8,591,148
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(72,147)
- Net Difference Between Projected and Actual Investment	(736,240)
- Change of Assumptions	(1,163,415)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(226,489)
Pension Expense/Income	1,151,129
Contributions	(1,061,065)
Total Activity in FY 2018	(2,108,227)
Net Pension Liability as of 2018	\$6,482,921

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1476000
 Submission Unit Name: TOWN OF MILLERSBURG

Wages: \$407,382 Proportionate Share: 0.0000798

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$189,616	\$271,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,545	\$19
Net Difference Between Projected and Actual	8,028	0
Change of Assumptions	646	43,526
Changes in Proportion and Differences Between	107,993	4,688
Total	\$120,212	\$48,233

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,504
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,881
Total	\$78,385

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,627

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$38,383
2020	24,732
2021	13,665
2022	(4,801)
2023	0
Thereafter	0
Total	\$71,979

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$426,730	\$271,084	\$141,292

PERF Net Pension Liability - Unaudited

TOWN OF MILLERSBURG - 1476000

Net Pension Liability as of 2017	\$189,616
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72
- Net Difference Between Projected and Actual Investment	(12,459)
- Change of Assumptions	(45,924)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,021
Pension Expense/Income	78,385
Contributions	(45,627)
Total Activity in FY 2018	81,468
Net Pension Liability as of 2018	\$271,084

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1478000
 Submission Unit Name: BATESVILLE COMMUNITY SCHOOL CORP

Wages: \$2,460,417 Proportionate Share: 0.0004822

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,997,433	\$1,638,055

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,423	\$112
Net Difference Between Projected and Actual	48,513	0
Change of Assumptions	3,903	263,013
Changes in Proportion and Differences Between	116,751	1,888
Total	\$190,590	\$265,013

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$256,837
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	77,236
Total	\$334,073

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$275,556

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$77,985
2020	(33,073)
2021	(90,324)
2022	(29,011)
2023	0
Thereafter	0
Total	(\$74,423)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,578,562	\$1,638,055	\$853,775

PERF Net Pension Liability - Unaudited
BATESVILLE COMMUNITY SCHOOL CORP - 1478000

Net Pension Liability as of 2017	\$1,997,433
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,072)
- Net Difference Between Projected and Actual Investment	(167,302)
- Change of Assumptions	(291,180)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,659
Pension Expense/Income	334,073
Contributions	(275,556)
Total Activity in FY 2018	(359,378)
Net Pension Liability as of 2018	\$1,638,055

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1479000
 Submission Unit Name: TOWN OF MILAN

Wages: \$260,703 Proportionate Share: 0.0000511

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$222,185	\$173,589

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,270	\$12
Net Difference Between Projected and Actual	5,141	0
Change of Assumptions	414	27,872
Changes in Proportion and Differences Between	3,776	11,244
Total	\$11,601	\$39,128

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,218
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,655)
Total	\$15,563

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,199

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,857)
2020	(6,889)
2021	(11,706)
2022	(3,075)
2023	0
Thereafter	0
Total	(\$27,527)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$273,257	\$173,589	\$90,477

PERF Net Pension Liability - Unaudited

TOWN OF MILAN - 1479000

Net Pension Liability as of 2017	\$222,185
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,790)
- Net Difference Between Projected and Actual Investment	(18,865)
- Change of Assumptions	(31,025)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,720
Pension Expense/Income	15,563
Contributions	(29,199)
Total Activity in FY 2018	(48,596)
Net Pension Liability as of 2018	\$173,589

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1480000
 Submission Unit Name: CITY OF ELWOOD

Wages: \$2,110,864 Proportionate Share: 0.0004137

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,820,756	\$1,405,358

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,379	\$96
Net Difference Between Projected and Actual	41,621	0
Change of Assumptions	3,348	225,650
Changes in Proportion and Differences Between	32,597	8,759
Total	\$95,945	\$234,505

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$220,351
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,149)
Total	\$185,202

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$236,784

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$36,649
2020	(51,183)
2021	(99,135)
2022	(24,891)
2023	0
Thereafter	0
Total	(\$138,560)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,212,259	\$1,405,358	\$732,490

PERF Net Pension Liability - Unaudited

CITY OF ELWOOD - 1480000

Net Pension Liability as of 2017	\$1,820,756
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,882)
- Net Difference Between Projected and Actual Investment	(155,105)
- Change of Assumptions	(251,536)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,707
Pension Expense/Income	185,202
Contributions	(236,784)
Total Activity in FY 2018	(415,398)
Net Pension Liability as of 2018	\$1,405,358

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1481000
 Submission Unit Name: WASHINGTON TOWNSHIP, DAVIESS COUNTY

Wages: \$35,199 Proportionate Share: 0.0000069

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$31,231	\$23,440

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$307	\$2
Net Difference Between Projected and Actual	694	0
Change of Assumptions	56	3,764
Changes in Proportion and Differences Between	1,145	419
Total	\$2,202	\$4,185

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,675
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,369
Total	\$11,044

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,942

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,343
2020	(1,078)
2021	(1,831)
2022	(417)
2023	0
Thereafter	0
Total	(\$1,983)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$36,898	\$23,440	\$12,217

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, DAVIESS COUNTY - 1481000

Net Pension Liability as of 2017	\$31,231
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(264)
- Net Difference Between Projected and Actual Investment	(2,680)
- Change of Assumptions	(4,209)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,740)
Pension Expense/Income	11,044
Contributions	(3,942)
Total Activity in FY 2018	(7,791)
Net Pension Liability as of 2018	\$23,440

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1482000
 Submission Unit Name: TOWN OF SELLERSBURG

Wages: \$1,074,406 Proportionate Share: 0.0002106

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$966,816	\$715,418

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,356	\$49
Net Difference Between Projected and Actual	21,188	0
Change of Assumptions	1,705	114,870
Changes in Proportion and Differences Between	275	62,458
Total	\$32,524	\$177,377

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$112,173
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(64,383)
Total	\$47,790

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,334

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$34,293)
2020	(39,269)
2021	(58,622)
2022	(12,669)
2023	0
Thereafter	0
Total	(\$144,853)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,126,182	\$715,418	\$372,885

PERF Net Pension Liability - Unaudited

TOWN OF SELLERSBURG - 1482000

Net Pension Liability as of 2017	\$966,816
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,304)
- Net Difference Between Projected and Actual Investment	(83,272)
- Change of Assumptions	(128,688)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,410
Pension Expense/Income	47,790
Contributions	(120,334)
Total Activity in FY 2018	(251,398)
Net Pension Liability as of 2018	\$715,418

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1483000
 Submission Unit Name: CITY OF RISING SUN

Wages: \$520,188 Proportionate Share: 0.0001019

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$452,847	\$346,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,527	\$24
Net Difference Between Projected and Actual	10,252	0
Change of Assumptions	825	55,581
Changes in Proportion and Differences Between	1,302	6,778
Total	\$16,906	\$62,383

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,276
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,362)
Total	\$39,914

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,261

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$367
2020	(14,394)
2021	(25,319)
2022	(6,131)
2023	0
Thereafter	0
Total	(\$45,477)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$544,910	\$346,159	\$180,422

PERF Net Pension Liability - Unaudited

CITY OF RISING SUN - 1483000

Net Pension Liability as of 2017	\$452,847
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,746)
- Net Difference Between Projected and Actual Investment	(38,676)
- Change of Assumptions	(62,027)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,108
Pension Expense/Income	39,914
Contributions	(58,261)
Total Activity in FY 2018	(106,688)
Net Pension Liability as of 2018	\$346,159

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1484000
 Submission Unit Name: SALEM PUBLIC LIBRARY

Wages: \$139,262 Proportionate Share: 0.0000273

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$123,585	\$92,739

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,213	\$6
Net Difference Between Projected and Actual	2,747	0
Change of Assumptions	221	14,891
Changes in Proportion and Differences Between	175	6,325
Total	\$4,356	\$21,222

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,541
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,029)
Total	\$9,512

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,598

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,298)
2020	(4,682)
2021	(7,244)
2022	(1,642)
2023	0
Thereafter	0
Total	(\$16,866)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$145,987	\$92,739	\$48,337

PERF Net Pension Liability - Unaudited

SALEM PUBLIC LIBRARY - 1484000

Net Pension Liability as of 2017	\$123,585
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,044)
- Net Difference Between Projected and Actual Investment	(10,606)
- Change of Assumptions	(16,654)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,544
Pension Expense/Income	9,512
Contributions	(15,598)
Total Activity in FY 2018	(30,846)
Net Pension Liability as of 2018	\$92,739

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1485000
 Submission Unit Name: PLEASANT TOWNSHIP, STEUBEN COUNTY

Wages: \$36,533 Proportionate Share: 0.0000072

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$32,569	\$24,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$320	\$2
Net Difference Between Projected and Actual	724	0
Change of Assumptions	58	3,927
Changes in Proportion and Differences Between	0	573
Total	\$1,102	\$4,502

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,835
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(250)
Total	\$3,585

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,092

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$82
2020	(1,138)
2021	(1,910)
2022	(434)
2023	0
Thereafter	0
Total	(\$3,400)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$38,502	\$24,459	\$12,748

PERF Net Pension Liability - Unaudited
PLEASANT TOWNSHIP, STEUBEN COUNTY - 1485000

Net Pension Liability as of 2017	\$32,569
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(276)
- Net Difference Between Projected and Actual Investment	(2,795)
- Change of Assumptions	(4,392)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(140)
Pension Expense/Income	3,585
Contributions	(4,092)
	(8,110)
Total Activity in FY 2018	(8,110)
Net Pension Liability as of 2018	\$24,459

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1486000
 Submission Unit Name: CITY OF JASONVILLE

Wages: \$446,314 Proportionate Share: 0.0000875

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$397,077	\$297,241

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,887	\$20
Net Difference Between Projected and Actual	8,803	0
Change of Assumptions	708	47,726
Changes in Proportion and Differences Between	107	6,112
Total	\$13,505	\$53,858

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,606
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,468)
Total	\$41,138

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,987

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,224
2020	(13,891)
2021	(23,421)
2022	(5,265)
2023	0
Thereafter	0
Total	(\$40,353)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$467,906	\$297,241	\$154,926

PERF Net Pension Liability - Unaudited

CITY OF JASONVILLE - 1486000

Net Pension Liability as of 2017	\$397,077
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,366)
- Net Difference Between Projected and Actual Investment	(34,100)
- Change of Assumptions	(53,393)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(128)
Pension Expense/Income	41,138
Contributions	(49,987)
Total Activity in FY 2018	(99,836)
Net Pension Liability as of 2018	\$297,241

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1488000
 Submission Unit Name: WASHINGTON TOWNSHIP, PIKE COUNTY

Wages: \$25,194 Proportionate Share: 0.0000049

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$20,969	\$16,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$218	\$1
Net Difference Between Projected and Actual	493	0
Change of Assumptions	40	2,673
Changes in Proportion and Differences Between	1,243	121
Total	\$1,994	\$2,795

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,610
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	740
Total	\$3,350

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,797

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$994
2020	(446)
2021	(1,054)
2022	(295)
2023	0
Thereafter	0
Total	(\$801)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$26,203	\$16,646	\$8,676

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, PIKE COUNTY - 1488000

Net Pension Liability as of 2017	\$20,969
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(165)
- Net Difference Between Projected and Actual Investment	(1,773)
- Change of Assumptions	(2,970)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32
Pension Expense/Income	3,350
Contributions	(2,797)
Total Activity in FY 2018	(4,323)
Net Pension Liability as of 2018	\$16,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1489000

Submission Unit Name: WHITE RIVER TOWNSHIP, RANDOLPH COUNTY

Wages: \$135,323 Proportionate Share: 0.0000265

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$100,831	\$90,022

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,177	\$6
Net Difference Between Projected and Actual	2,666	0
Change of Assumptions	214	14,454
Changes in Proportion and Differences Between	12,529	2,960
Total	\$16,586	\$17,420

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,115
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,973
Total	\$20,088

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,071

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,301
2020	(667)
2021	(3,873)
2022	(1,595)
2023	0
Thereafter	0
Total	(\$834)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$141,709	\$90,022	\$46,920

PERF Net Pension Liability - Unaudited
WHITE RIVER TOWNSHIP, RANDOLPH COUNTY - 1489000

Net Pension Liability as of 2017	\$100,831
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(666)
- Net Difference Between Projected and Actual Investment	(8,229)
- Change of Assumptions	(15,859)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,928
Pension Expense/Income	20,088
Contributions	(12,071)
	(10,809)
Total Activity in FY 2018	(10,809)
Net Pension Liability as of 2018	\$90,022

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1490000
 Submission Unit Name: YORKTOWN COMMUNITY SCHOOLS

Wages: \$2,999,168 Proportionate Share: 0.0005878

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,551,111	\$1,996,783

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,114	\$136
Net Difference Between Projected and Actual	59,137	0
Change of Assumptions	4,757	320,611
Changes in Proportion and Differences Between	103,081	2,302
Total	\$193,089	\$323,049

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$313,083
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	75,317
Total	\$388,400

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$335,891

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$101,439
2020	(62,334)
2021	(133,702)
2022	(35,363)
2023	0
Thereafter	0
Total	(\$129,960)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,143,258	\$1,996,783	\$1,040,748

PERF Net Pension Liability - Unaudited
YORKTOWN COMMUNITY SCHOOLS - 1490000

Net Pension Liability as of 2017	\$2,551,111
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,490)
- Net Difference Between Projected and Actual Investment	(216,500)
- Change of Assumptions	(356,814)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,033)
Pension Expense/Income	388,400
Contributions	(335,891)
	(554,328)
Total Activity in FY 2018	(554,328)
Net Pension Liability as of 2018	\$1,996,783

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1491000
 Submission Unit Name: MONROE-GREGG SCHOOL DISTRICT

Wages: \$1,865,724 Proportionate Share: 0.0003656

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,652,556	\$1,241,960

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,242	\$85
Net Difference Between Projected and Actual	36,782	0
Change of Assumptions	2,959	199,414
Changes in Proportion and Differences Between	44,265	15,234
Total	\$100,248	\$214,733

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$194,732
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	60,775
Total	\$255,507

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$208,948

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$56,611
2020	(52,593)
2021	(96,506)
2022	(21,997)
2023	0
Thereafter	0
Total	(\$114,485)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,955,044	\$1,241,960	\$647,325

PERF Net Pension Liability - Unaudited

MONROE-GREGG SCHOOL DISTRICT - 1491000

Net Pension Liability as of 2017	\$1,652,556
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,944)
- Net Difference Between Projected and Actual Investment	(141,770)
- Change of Assumptions	(222,988)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78,453)
Pension Expense/Income	255,507
Contributions	(208,948)
Total Activity in FY 2018	(410,596)
Net Pension Liability as of 2018	\$1,241,960

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1492000
 Submission Unit Name: WAKARUSA PUBLIC LIBRARY

Wages: \$218,213 Proportionate Share: 0.0000428

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$216,831	\$145,394

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,901	\$10
Net Difference Between Projected and Actual	4,306	0
Change of Assumptions	346	23,345
Changes in Proportion and Differences Between	915	16,806
Total	\$7,468	\$40,161

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,797
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,129)
Total	\$18,668

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,440

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,481)
2020	(11,590)
2021	(16,046)
2022	(2,576)
2023	0
Thereafter	0
Total	(\$32,693)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$228,873	\$145,394	\$75,781

PERF Net Pension Liability - Unaudited

WAKARUSA PUBLIC LIBRARY - 1492000

Net Pension Liability as of 2017	\$216,831
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,059)
- Net Difference Between Projected and Actual Investment	(19,122)
- Change of Assumptions	(26,480)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,004)
Pension Expense/Income	18,668
Contributions	(24,440)
Total Activity in FY 2018	(71,437)
Net Pension Liability as of 2018	\$145,394

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1493000
 Submission Unit Name: OHIO COUNTY PUBLIC LIBRARY

Wages: \$100,250 Proportionate Share: 0.0000196

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$86,554	\$66,582

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$871	\$5
Net Difference Between Projected and Actual	1,972	0
Change of Assumptions	159	10,691
Changes in Proportion and Differences Between	1,362	534
Total	\$4,364	\$11,230

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,440
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(891)
Total	\$9,549

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,228

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,560
2020	(2,492)
2021	(4,755)
2022	(1,179)
2023	0
Thereafter	0
Total	(\$6,866)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$104,811	\$66,582	\$34,703

PERF Net Pension Liability - Unaudited

OHIO COUNTY PUBLIC LIBRARY - 1493000

Net Pension Liability as of 2017	\$86,554
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(711)
- Net Difference Between Projected and Actual Investment	(7,379)
- Change of Assumptions	(11,922)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,719
Pension Expense/Income	9,549
Contributions	(11,228)
Total Activity in FY 2018	(19,972)
Net Pension Liability as of 2018	\$66,582

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1494000
 Submission Unit Name: CITY OF LOOGOOTEE

Wages: \$441,898 Proportionate Share: 0.0000866

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$391,724	\$294,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,847	\$20
Net Difference Between Projected and Actual	8,713	0
Change of Assumptions	701	47,235
Changes in Proportion and Differences Between	1,099	6,411
Total	\$14,360	\$53,666

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,126
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	860
Total	\$46,986

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,493

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,401
2020	(13,580)
2021	(22,917)
2022	(5,210)
2023	0
Thereafter	0
Total	(39,306)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$463,093	\$294,184	\$153,332

PERF Net Pension Liability - Unaudited

CITY OF LOOGOOTEE - 1494000

Net Pension Liability as of 2017	\$391,724
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,308)
- Net Difference Between Projected and Actual Investment	(33,611)
- Change of Assumptions	(52,823)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,291)
Pension Expense/Income	46,986
Contributions	(49,493)
Total Activity in FY 2018	(97,540)
Net Pension Liability as of 2018	\$294,184

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1495000
 Submission Unit Name: TOWN OF MATTHEWS

Wages: \$47,564 Proportionate Share: 0.0000093

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$35,692	\$31,593

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$413	\$2
Net Difference Between Projected and Actual	936	0
Change of Assumptions	75	5,073
Changes in Proportion and Differences Between	7,724	3,992
Total	\$9,148	\$9,067

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,954
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	877
Total	\$5,831

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,785
2020	(867)
2021	(2,277)
2022	(560)
2023	0
Thereafter	0
Total	\$81

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$49,732	\$31,593	\$16,466

PERF Net Pension Liability - Unaudited

TOWN OF MATTHEWS - 1495000

Net Pension Liability as of 2017	\$35,692
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(239)
- Net Difference Between Projected and Actual Investment	(2,921)
- Change of Assumptions	(5,571)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(569)
Pension Expense/Income	5,831
Contributions	(630)
Total Activity in FY 2018	(4,099)
Net Pension Liability as of 2018	\$31,593

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1496000
 Submission Unit Name: TOWN OF SHARPSVILLE

Wages: \$87,068 Proportionate Share: 0.0000171

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$68,262	\$58,089

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$760	\$4
Net Difference Between Projected and Actual	1,720	0
Change of Assumptions	138	9,327
Changes in Proportion and Differences Between	5,274	1,132
Total	\$7,892	\$10,463

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,108
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,543
Total	\$10,651

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,322

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,067
2020	(821)
2021	(2,787)
2022	(1,030)
2023	0
Thereafter	0
Total	(\$2,571)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$91,442	\$58,089	\$30,277

PERF Net Pension Liability - Unaudited

TOWN OF SHARPSVILLE - 1496000

Net Pension Liability as of 2017	\$68,262
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(487)
- Net Difference Between Projected and Actual Investment	(5,656)
- Change of Assumptions	(10,285)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,926
Pension Expense/Income	10,651
Contributions	(9,322)
Total Activity in FY 2018	(10,173)
Net Pension Liability as of 2018	\$58,089

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1497000
 Submission Unit Name: ETNA-TROY TOWNSHIP, WHITLEY COUNTY

Wages: \$25,460 Proportionate Share: 0.0000050

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$22,308	\$16,985

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$222	\$1
Net Difference Between Projected and Actual	503	0
Change of Assumptions	40	2,727
Changes in Proportion and Differences Between	34	145
Total	\$799	\$2,873

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,663
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	41
Total	\$2,704

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,852

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$204
2020	(715)
2021	(1,262)
2022	(301)
2023	0
Thereafter	0
Total	(\$2,074)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$26,737	\$16,985	\$8,853

PERF Net Pension Liability - Unaudited
ETNA-TROY TOWNSHIP, WHITLEY COUNTY - 1497000

Net Pension Liability as of 2017	\$22,308
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(186)
- Net Difference Between Projected and Actual Investment	(1,908)
- Change of Assumptions	(3,045)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36)
Pension Expense/Income	2,704
Contributions	(2,852)
	(5,323)
Total Activity in FY 2018	(5,323)
Net Pension Liability as of 2018	\$16,985

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1498000
 Submission Unit Name: RICHLAND TOWNSHIP, JAY COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$10,708	\$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	38	7,242
Total	\$38	\$7,242

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,509)
2020	(2,439)
2021	(2,256)
2022	0
2023	0
Thereafter	0
Total	(\$7,204)

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 2017	\$10,708
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(195)
- Net Difference Between Projected and Actual Investment	(1,157)
- Change of Assumptions	(172)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,173)
Pension Expense/Income	(2,364)
Contributions	353
Total Activity in FY 2018	(10,708)
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1499000
 Submission Unit Name: ROCKVILLE PUBLIC LIBRARY

Wages: \$166,885 Proportionate Share: 0.0000327

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$140,092	\$111,083

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,453	\$8
Net Difference Between Projected and Actual	3,290	0
Change of Assumptions	265	17,836
Changes in Proportion and Differences Between	4,096	1,139
Total	\$9,104	\$18,983

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,417
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,743
Total	\$20,160

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,691

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,575
2020	(3,421)
2021	(7,066)
2022	(1,967)
2023	0
Thereafter	0
Total	(\$9,879)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$174,863	\$111,083	\$57,898

PERF Net Pension Liability - Unaudited

ROCKVILLE PUBLIC LIBRARY - 1499000

Net Pension Liability as of 2017	\$140,092
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,107)
- Net Difference Between Projected and Actual Investment	(11,846)
- Change of Assumptions	(19,820)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,295
Pension Expense/Income	20,160
Contributions	(18,691)
Total Activity in FY 2018	(29,009)
Net Pension Liability as of 2018	\$111,083

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1500000
 Submission Unit Name: ORLEANS COMMUNITY SCHOOLS

Wages: \$375,393 Proportionate Share: 0.0000736

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$327,923	\$250,023

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,270	\$17
Net Difference Between Projected and Actual	7,405	0
Change of Assumptions	596	40,145
Changes in Proportion and Differences Between	1,866	1,031
Total	\$13,137	\$41,193

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,202
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,623)
Total	\$36,579

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,043

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,956
2020	(10,118)
2021	(18,467)
2022	(4,427)
2023	0
Thereafter	0
Total	(\$28,056)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$393,576	\$250,023	\$130,315

PERF Net Pension Liability - Unaudited

ORLEANS COMMUNITY SCHOOLS - 1500000

Net Pension Liability as of 2017	\$327,923
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,721)
- Net Difference Between Projected and Actual Investment	(28,026)
- Change of Assumptions	(44,814)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,125
Pension Expense/Income	36,579
Contributions	(42,043)
Total Activity in FY 2018	(77,900)
Net Pension Liability as of 2018	\$250,023

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1501000
 Submission Unit Name: FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT

Wages: \$153,643 Proportionate Share: 0.0000301

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$114,662	\$102,251

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,337	\$7
Net Difference Between Projected and Actual	3,028	0
Change of Assumptions	244	16,418
Changes in Proportion and Differences Between	12,926	12,355
Total	\$17,535	\$28,780

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,032
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,830)
Total	\$10,202

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,208

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,779)
2020	(1,052)
2021	(3,602)
2022	(1,812)
2023	0
Thereafter	0
Total	(\$11,245)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$160,960	\$102,251	\$53,295

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT - 1501000

Net Pension Liability as of 2017	\$114,662
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(759)
- Net Difference Between Projected and Actual Investment	(9,360)
- Change of Assumptions	(18,015)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,729
Pension Expense/Income	10,202
Contributions	(17,208)
Total Activity in FY 2018	(12,411)
Net Pension Liability as of 2018	\$102,251

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1502000
 Submission Unit Name: BROWNSBURG PUBLIC LIBRARY

Wages: \$517,462 Proportionate Share: 0.0001014

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$458,647	\$344,460

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,505	\$24
Net Difference Between Projected and Actual	10,202	0
Change of Assumptions	821	55,308
Changes in Proportion and Differences Between	745	10,493
Total	\$16,273	\$65,825

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,009
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,948)
Total	\$29,061

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,164

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$459
2020	(16,423)
2021	(27,489)
2022	(6,099)
2023	0
Thereafter	0
Total	(\$49,552)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$542,236	\$344,460	\$179,537

PERF Net Pension Liability - Unaudited

BROWNSBURG PUBLIC LIBRARY - 1502000

Net Pension Liability as of 2017	\$458,647
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,873)
- Net Difference Between Projected and Actual Investment	(39,353)
- Change of Assumptions	(61,851)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,993
Pension Expense/Income	29,061
Contributions	(55,164)
Total Activity in FY 2018	(114,187)
Net Pension Liability as of 2018	\$344,460

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1503000
 Submission Unit Name: SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION

Wages: \$1,216,208 Proportionate Share: 0.0002384

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,082,817	\$809,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,591	\$55
Net Difference Between Projected and Actual	23,985	0
Change of Assumptions	1,930	130,034
Changes in Proportion and Differences Between	1,421	32,569
Total	\$37,927	\$162,658

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,980
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,009)
Total	\$103,971

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$136,208

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,934)
2020	(39,451)
2021	(64,003)
2022	(14,343)
2023	0
Thereafter	0
Total	(\$124,731)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,274,843	\$809,856	\$422,107

PERF Net Pension Liability - Unaudited

SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION - 1503000

Net Pension Liability as of 2017	\$1,082,817
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,188)
- Net Difference Between Projected and Actual Investment	(93,009)
- Change of Assumptions	(145,490)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,963
Pension Expense/Income	103,971
Contributions	(136,208)
Total Activity in FY 2018	(272,961)
Net Pension Liability as of 2018	\$809,856

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1504000
 Submission Unit Name: CITY OF CHARLESTOWN

Wages: \$1,220,427 Proportionate Share: 0.0002392

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,073,001	\$812,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,627	\$55
Net Difference Between Projected and Actual	24,065	0
Change of Assumptions	1,936	130,470
Changes in Proportion and Differences Between	4,805	7,591
Total	\$41,433	\$138,116

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$127,407
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,967)
Total	\$114,440

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$133,617

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$15,145
2020	(35,229)
2021	(62,209)
2022	(14,390)
2023	0
Thereafter	0
Total	(96,683)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,279,121	\$812,573	\$423,523

PERF Net Pension Liability - Unaudited

CITY OF CHARLESTOWN - 1504000

Net Pension Liability as of 2017	\$1,073,001
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,972)
- Net Difference Between Projected and Actual Investment	(91,868)
- Change of Assumptions	(145,762)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,351
Pension Expense/Income	114,440
Contributions	(133,617)
Total Activity in FY 2018	(260,428)
Net Pension Liability as of 2018	\$812,573

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1505000
 Submission Unit Name: HUNTINGBURG PUBLIC LIBRARY

Wages: \$53,076 Proportionate Share: 0.0000104

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$47,739	\$35,329

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$462	\$2
Net Difference Between Projected and Actual	1,046	0
Change of Assumptions	84	5,673
Changes in Proportion and Differences Between	543	905
Total	\$2,135	\$6,580

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,539
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(956)
Total	\$4,583

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,945

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$783
2020	(1,711)
2021	(2,891)
2022	(626)
2023	0
Thereafter	0
Total	(\$4,445)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$55,614	\$35,329	\$18,414

PERF Net Pension Liability - Unaudited

HUNTINGBURG PUBLIC LIBRARY - 1505000

Net Pension Liability as of 2017	\$47,739
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(410)
- Net Difference Between Projected and Actual Investment	(4,112)
- Change of Assumptions	(6,355)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(171)
Pension Expense/Income	4,583
Contributions	(5,945)
Total Activity in FY 2018	(12,410)
Net Pension Liability as of 2018	\$35,329

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1506000
 Submission Unit Name: CITY OF PRINCETON

Wages: \$1,430,081 Proportionate Share: 0.0002803

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,485,248	\$952,192

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,453	\$65
Net Difference Between Projected and Actual	28,200	0
Change of Assumptions	2,269	152,888
Changes in Proportion and Differences Between	4,548	219,385
Total	\$47,470	\$372,338

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$149,298
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(91,078)
Total	\$58,220

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$160,170

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$92,921)
2020	(96,785)
2021	(118,298)
2022	(16,864)
2023	0
Thereafter	0
Total	(\$324,868)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,498,903	\$952,192	\$496,294

PERF Net Pension Liability - Unaudited

CITY OF PRINCETON - 1506000

Net Pension Liability as of 2017	\$1,485,248
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,665)
- Net Difference Between Projected and Actual Investment	(132,275)
- Change of Assumptions	(174,466)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(109,700)
Pension Expense/Income	58,220
Contributions	(160,170)
Total Activity in FY 2018	(533,056)
Net Pension Liability as of 2018	\$952,192

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1507000
 Submission Unit Name: NORTH JUDSON-SAN PIERRE SCHOOLS

Wages: \$1,163,637 Proportionate Share: 0.0002280

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,075,678	\$774,526

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,129	\$53
Net Difference Between Projected and Actual	22,938	0
Change of Assumptions	1,845	124,361
Changes in Proportion and Differences Between	0	86,779
Total	\$34,912	\$211,193

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,441
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(120,659)
Total	\$782

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,900

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$44,081)
2020	(48,810)
2021	(69,671)
2022	(13,719)
2023	0
Thereafter	0
Total	(\$176,281)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,219,229	\$774,526	\$403,693

PERF Net Pension Liability - Unaudited

NORTH JUDSON-SAN PIERRE SCHOOLS - 1507000

Net Pension Liability as of 2017	\$1,075,678
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,517)
- Net Difference Between Projected and Actual Investment	(93,284)
- Change of Assumptions	(139,787)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,554
Pension Expense/Income	782
Contributions	(128,900)
Total Activity in FY 2018	(301,152)
Net Pension Liability as of 2018	\$774,526

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1508000
 Submission Unit Name: TOWN OF ROYAL CENTER

Wages: \$113,223 Proportionate Share: 0.0000222

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$99,939	\$75,414

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$986	\$5
Net Difference Between Projected and Actual	2,233	0
Change of Assumptions	180	12,109
Changes in Proportion and Differences Between	73	790
Total	\$3,472	\$12,904

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,825
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	219
Total	\$12,044

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,681

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,011
2020	(3,328)
2021	(5,778)
2022	(1,337)
2023	0
Thereafter	0
Total	(\$9,432)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$118,714	\$75,414	\$39,307

PERF Net Pension Liability - Unaudited

TOWN OF ROYAL CENTER - 1508000

Net Pension Liability as of 2017	\$99,939
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(839)
- Net Difference Between Projected and Actual Investment	(8,565)
- Change of Assumptions	(13,534)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(950)
Pension Expense/Income	12,044
Contributions	(12,681)
Total Activity in FY 2018	(24,525)
Net Pension Liability as of 2018	\$75,414

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1509000
 Submission Unit Name: WHITE RIVER VALLEY SCHOOL CORPORATION

Wages: \$878,222 Proportionate Share: 0.0001721

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$811,109	\$584,631

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,646	\$40
Net Difference Between Projected and Actual	17,314	0
Change of Assumptions	1,393	93,871
Changes in Proportion and Differences Between	2,646	34,675
Total	\$28,999	\$128,586

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,667
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,164)
Total	\$78,503

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,211

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,790)
2020	(34,240)
2021	(52,202)
2022	(10,355)
2023	0
Thereafter	0
Total	(\$99,587)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$920,304	\$584,631	\$304,717

PERF Net Pension Liability - Unaudited

WHITE RIVER VALLEY SCHOOL CORPORATION - 1509000

Net Pension Liability as of 2017	\$811,109
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,169)
- Net Difference Between Projected and Actual Investment	(70,323)
- Change of Assumptions	(105,501)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,777)
Pension Expense/Income	78,503
Contributions	(98,211)
Total Activity in FY 2018	(226,478)
Net Pension Liability as of 2018	\$584,631

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1510000
 Submission Unit Name: TOWN OF NASHVILLE

Wages: \$801,727 Proportionate Share: 0.0001571

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$759,801	\$533,676

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,979	\$36
Net Difference Between Projected and Actual	15,805	0
Change of Assumptions	1,272	85,689
Changes in Proportion and Differences Between	3,480	44,991
Total	\$27,536	\$130,716

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,677
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,523)
Total	\$69,154

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,968

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,500)
2020	(36,294)
2021	(52,934)
2022	(9,452)
2023	0
Thereafter	0
Total	(\$103,180)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$840,091	\$533,676	\$278,158

PERF Net Pension Liability - Unaudited

TOWN OF NASHVILLE - 1510000

Net Pension Liability as of 2017	\$759,801
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,896)
- Net Difference Between Projected and Actual Investment	(66,288)
- Change of Assumptions	(96,616)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,511)
Pension Expense/Income	69,154
Contributions	(83,968)
Total Activity in FY 2018	(226,125)
Net Pension Liability as of 2018	\$533,676

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1511000
 Submission Unit Name: JACKSON COUNTY PUBLIC LIBRARY

Wages: \$654,644 Proportionate Share: 0.0001283

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$588,924	\$435,841

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,700	\$30
Net Difference Between Projected and Actual	12,908	0
Change of Assumptions	1,038	69,980
Changes in Proportion and Differences Between	4,511	36,744
Total	\$24,157	\$106,754

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,337
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,058)
Total	\$60,279

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,320

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$15,310)
2020	(23,875)
2021	(35,693)
2022	(7,719)
2023	0
Thereafter	0
Total	(\$82,597)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$686,084	\$435,841	\$227,166

PERF Net Pension Liability - Unaudited

JACKSON COUNTY PUBLIC LIBRARY - 1511000

Net Pension Liability as of 2017	\$588,924
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,057)
- Net Difference Between Projected and Actual Investment	(50,722)
- Change of Assumptions	(78,398)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,865)
Pension Expense/Income	60,279
Contributions	(73,320)
Total Activity in FY 2018	(153,083)
Net Pension Liability as of 2018	\$435,841

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1512000
 Submission Unit Name: WASHINGTON COMMUNITY SCHOOLS

Wages: \$984,735 Proportionate Share: 0.0001930

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$954,324	\$655,630

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,574	\$45
Net Difference Between Projected and Actual	19,417	0
Change of Assumptions	1,562	105,270
Changes in Proportion and Differences Between	1,128	206,483
Total	\$30,681	\$311,798

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$102,799
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(160,235)
Total	(\$57,436)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,287

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$141,210)
2020	(60,715)
2021	(67,580)
2022	(11,612)
2023	0
Thereafter	0
Total	(\$281,117)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,032,067	\$655,630	\$341,722

PERF Net Pension Liability - Unaudited
WASHINGTON COMMUNITY SCHOOLS - 1512000

Net Pension Liability as of 2017	\$954,324
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,854)
- Net Difference Between Projected and Actual Investment	(83,693)
- Change of Assumptions	(119,030)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,606
Pension Expense/Income	(57,436)
Contributions	(110,287)
Total Activity in FY 2018	(298,694)
Net Pension Liability as of 2018	\$655,630

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1513000
 Submission Unit Name: NORTHWEST HENDRICKS SCHOOLS

Wages: \$1,157,581 Proportionate Share: 0.0002269

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,199,263	\$770,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,080	\$53
Net Difference Between Projected and Actual	22,828	0
Change of Assumptions	1,836	123,761
Changes in Proportion and Differences Between	7,981	120,670
Total	\$42,725	\$244,484

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$120,855
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,914)
Total	\$94,941

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,643

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$20,750)
2020	(72,209)
2021	(95,148)
2022	(13,652)
2023	0
Thereafter	0
Total	(\$201,759)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,213,347	\$770,790	\$401,745

PERF Net Pension Liability - Unaudited

NORTHWEST HENDRICKS SCHOOLS - 1513000

Net Pension Liability as of 2017	\$1,199,263
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,817)
- Net Difference Between Projected and Actual Investment	(106,747)
- Change of Assumptions	(141,180)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(134,027)
Pension Expense/Income	94,941
Contributions	(129,643)
Total Activity in FY 2018	(428,473)
Net Pension Liability as of 2018	\$770,790

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1514000
 Submission Unit Name: SPRINGS VALLEY COMMUNITY SCHOOLS

Wages: \$1,152,360 Proportionate Share: 0.0002258

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,000,724	\$767,053

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,032	\$52
Net Difference Between Projected and Actual	22,717	0
Change of Assumptions	1,828	123,161
Changes in Proportion and Differences Between	22,931	1,245
Total	\$57,508	\$124,458

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$120,269
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,621
Total	\$139,890

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,183

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$31,371
2020	(28,967)
2021	(55,769)
2022	(13,585)
2023	0
Thereafter	0
Total	(\$66,950)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,207,464	\$767,053	\$399,798

PERF Net Pension Liability - Unaudited
SPRINGS VALLEY COMMUNITY SCHOOLS - 1514000

Net Pension Liability as of 2017	\$1,000,724
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,248)
- Net Difference Between Projected and Actual Investment	(85,407)
- Change of Assumptions	(137,400)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,323)
Pension Expense/Income	139,890
Contributions	(128,183)
Total Activity in FY 2018	(233,671)
Net Pension Liability as of 2018	\$767,053

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1515000
 Submission Unit Name: TOWN OF JAMESTOWN

Wages: \$232,174 Proportionate Share: 0.0000455

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$195,862	\$154,566

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,021	\$11
Net Difference Between Projected and Actual	4,578	0
Change of Assumptions	368	24,818
Changes in Proportion and Differences Between	7,363	605
Total	\$14,330	\$25,434

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,235
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,120)
Total	\$23,115

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,004

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,245
2020	(4,588)
2021	(10,022)
2022	(2,739)
2023	0
Thereafter	0
Total	(11,104)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$243,311	\$154,566	\$80,562

PERF Net Pension Liability - Unaudited

TOWN OF JAMESTOWN - 1515000

Net Pension Liability as of 2017	\$195,862
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,558)
- Net Difference Between Projected and Actual Investment	(16,584)
- Change of Assumptions	(27,595)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,330
Pension Expense/Income	23,115
Contributions	(26,004)
Total Activity in FY 2018	(41,296)
Net Pension Liability as of 2018	\$154,566

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1517000
 Submission Unit Name: POSEY TOWNSHIP - FAYETTE COUNTY

Wages: \$3,000 Proportionate Share: 0.0000006

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,123	\$2,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27	\$0
Net Difference Between Projected and Actual	60	0
Change of Assumptions	5	327
Changes in Proportion and Differences Between	124	311
Total	\$216	\$638

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$320
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30)
Total	\$290

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$33
2020	(176)
2021	(244)
2022	(35)
2023	0
Thereafter	0
Total	(\$422)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,208	\$2,038	\$1,062

PERF Net Pension Liability - Unaudited

POSEY TOWNSHIP - FAYETTE COUNTY - 1517000

Net Pension Liability as of 2017	\$3,123
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30)
- Net Difference Between Projected and Actual Investment	(277)
- Change of Assumptions	(372)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(360)
Pension Expense/Income	290
Contributions	(336)
Total Activity in FY 2018	(1,085)
Net Pension Liability as of 2018	\$2,038

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1518000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK

Wages: \$654,478 Proportionate Share: 0.0001283

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$591,601	\$435,841

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,700	\$30
Net Difference Between Projected and Actual	12,908	0
Change of Assumptions	1,038	69,980
Changes in Proportion and Differences Between	1,194	16,887
Total	\$20,840	\$86,897

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,337
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,611)
Total	\$62,726

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,224

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$960
2020	(22,801)
2021	(36,497)
2022	(7,719)
2023	0
Thereafter	0
Total	(\$66,057)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$686,084	\$435,841	\$227,166

PERF Net Pension Liability - Unaudited
METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK - 1518000

Net Pension Liability as of 2017	\$591,601
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,106)
- Net Difference Between Projected and Actual Investment	(51,012)
- Change of Assumptions	(78,441)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,703)
Pension Expense/Income	62,726
Contributions	(72,224)
	(155,760)
Total Activity in FY 2018	(155,760)
Net Pension Liability as of 2018	\$435,841

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1519000
 Submission Unit Name: TOWN OF GRABILL

Wages: \$37,489 Proportionate Share: 0.0000073

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$33,462	\$24,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$324	\$2
Net Difference Between Projected and Actual	734	0
Change of Assumptions	59	3,982
Changes in Proportion and Differences Between	404	607
Total	\$1,521	\$4,591

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,888
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	114
Total	\$4,002

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,199

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$565
2020	(1,182)
2021	(2,012)
2022	(441)
2023	0
Thereafter	0
Total	(\$3,070)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$39,037	\$24,798	\$12,925

PERF Net Pension Liability - Unaudited

TOWN OF GRABILL - 1519000

Net Pension Liability as of 2017	\$33,462
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(287)
- Net Difference Between Projected and Actual Investment	(2,881)
- Change of Assumptions	(4,460)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(839)
Pension Expense/Income	4,002
Contributions	(4,199)
Total Activity in FY 2018	(8,664)
Net Pension Liability as of 2018	\$24,798

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1520000
 Submission Unit Name: TOWN OF FISHERS

Wages: \$10,918,126 Proportionate Share: 0.0021397

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$9,496,395	\$7,268,658

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,060	\$496
Net Difference Between Projected and Actual	215,269	0
Change of Assumptions	17,318	1,167,084
Changes in Proportion and Differences Between	246,653	8,657
Total	\$574,300	\$1,176,237

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,139,681
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	335,471
Total	\$1,475,152

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,222,830

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$328,271
2020	(272,214)
2021	(529,264)
2022	(128,730)
2023	0
Thereafter	0
Total	(\$601,937)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,442,036	\$7,268,658	\$3,788,515

PERF Net Pension Liability - Unaudited

TOWN OF FISHERS - 1520000

Net Pension Liability as of 2017	\$9,496,395
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(78,413)
- Net Difference Between Projected and Actual Investment	(810,778)
- Change of Assumptions	(1,302,238)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(288,630)
Pension Expense/Income	1,475,152
Contributions	(1,222,830)
Total Activity in FY 2018	(2,227,737)
Net Pension Liability as of 2018	\$7,268,658

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1521000
 Submission Unit Name: TOWN OF OTTERBEIN

Wages: \$287,112 Proportionate Share: 0.0000563

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$238,246	\$191,254

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,501	\$13
Net Difference Between Projected and Actual	5,664	0
Change of Assumptions	456	30,708
Changes in Proportion and Differences Between	9,315	10,446
Total	\$17,936	\$41,167

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,987
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	917
Total	\$30,904

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,157

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,252)
2020	(6,021)
2021	(11,572)
2022	(3,386)
2023	0
Thereafter	0
Total	(\$23,231)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$301,064	\$191,254	\$99,684

PERF Net Pension Liability - Unaudited

TOWN OF OTTERBEIN - 1521000

Net Pension Liability as of 2017	\$238,246
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,852)
- Net Difference Between Projected and Actual Investment	(20,077)
- Change of Assumptions	(34,077)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,267
Pension Expense/Income	30,904
Contributions	(32,157)
Total Activity in FY 2018	(46,992)
Net Pension Liability as of 2018	\$191,254

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1522000
 Submission Unit Name: TOWN OF GREENTOWN

Wages: \$215,772 Proportionate Share: 0.0000423

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$171,323	\$143,695

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,879	\$10
Net Difference Between Projected and Actual	4,256	0
Change of Assumptions	342	23,072
Changes in Proportion and Differences Between	11,675	1,561
Total	\$18,152	\$24,643

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,530
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,441)
Total	\$14,089

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,166

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,296
2020	(2,109)
2021	(7,133)
2022	(2,545)
2023	0
Thereafter	0
Total	(\$6,491)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$226,199	\$143,695	\$74,896

PERF Net Pension Liability - Unaudited

TOWN OF GREENTOWN - 1522000

Net Pension Liability as of 2017	\$171,323
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,252)
- Net Difference Between Projected and Actual Investment	(14,254)
- Change of Assumptions	(25,481)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,436
Pension Expense/Income	14,089
Contributions	(24,166)
Total Activity in FY 2018	(27,628)
Net Pension Liability as of 2018	\$143,695

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1523000
 Submission Unit Name: SCOTT COUNTY PUBLIC LIBRARY

Wages: \$286,061 Proportionate Share: 0.0000561

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$187,831	\$190,574

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,492	\$13
Net Difference Between Projected and Actual	5,644	0
Change of Assumptions	454	30,599
Changes in Proportion and Differences Between	44,069	871
Total	\$52,659	\$31,483

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,881
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,163
Total	\$52,044

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,076

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$20,488
2020	5,763
2021	(1,699)
2022	(3,376)
2023	0
Thereafter	0
Total	\$21,176

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$299,994	\$190,574	\$99,330

PERF Net Pension Liability - Unaudited

SCOTT COUNTY PUBLIC LIBRARY - 1523000

Net Pension Liability as of 2017	\$187,831
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(942)
- Net Difference Between Projected and Actual Investment	(14,651)
- Change of Assumptions	(33,161)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,529
Pension Expense/Income	52,044
Contributions	(31,076)
Total Activity in FY 2018	2,743
Net Pension Liability as of 2018	\$190,574

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1524000

Submission Unit Name: PAOLI COMMUNITY SCHOOL CORPORATION

Wages: \$1,644,524 Proportionate Share: 0.0003223

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,395,571	\$1,094,868

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,319	\$75
Net Difference Between Projected and Actual	32,426	0
Change of Assumptions	2,609	175,796
Changes in Proportion and Differences Between	35,101	1,915
Total	\$84,455	\$177,786

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$171,669
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,268
Total	\$193,937

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,809

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$34,835
2020	(35,802)
2021	(72,973)
2022	(19,391)
2023	0
Thereafter	0
Total	(\$93,331)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,723,498	\$1,094,868	\$570,659

PERF Net Pension Liability - Unaudited
PAOLI COMMUNITY SCHOOL CORPORATION - 1524000

Net Pension Liability as of 2017	\$1,395,571
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,176)
- Net Difference Between Projected and Actual Investment	(118,360)
- Change of Assumptions	(195,594)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,299
Pension Expense/Income	193,937
Contributions	(182,809)
	(300,703)
Total Activity in FY 2018	
Net Pension Liability as of 2018	\$1,094,868

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1525000
 Submission Unit Name: CITY OF NORTH VERNON

Wages: \$2,051,055 Proportionate Share: 0.0004020

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,770,787	\$1,365,612

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,860	\$93
Net Difference Between Projected and Actual	40,444	0
Change of Assumptions	3,254	219,268
Changes in Proportion and Differences Between	24,301	1,865
Total	\$85,859	\$221,226

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$214,120
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,228
Total	\$228,348

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$229,717

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$36,246
2020	(50,698)
2021	(96,730)
2022	(24,185)
2023	0
Thereafter	0
Total	(\$135,367)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,149,693	\$1,365,612	\$711,774

PERF Net Pension Liability - Unaudited

CITY OF NORTH VERNON - 1525000

Net Pension Liability as of 2017	\$1,770,787
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,488)
- Net Difference Between Projected and Actual Investment	(150,882)
- Change of Assumptions	(244,445)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,009
Pension Expense/Income	228,348
Contributions	(229,717)
Total Activity in FY 2018	(405,175)
Net Pension Liability as of 2018	\$1,365,612

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1526000
 Submission Unit Name: SOUTHWEST ALLEN COUNTY FIRE DISTRICT

Wages: \$586,280 Proportionate Share: 0.0001149

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$535,385	\$390,320

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,105	\$27
Net Difference Between Projected and Actual	11,560	0
Change of Assumptions	930	62,671
Changes in Proportion and Differences Between	159	32,999
Total	\$17,754	\$95,697

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,200
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,122)
Total	\$41,078

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,664

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$14,734)
2020	(22,714)
2021	(33,582)
2022	(6,913)
2023	0
Thereafter	0
Total	(\$77,943)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$614,427	\$390,320	\$203,440

PERF Net Pension Liability - Unaudited
SOUTHWEST ALLEN COUNTY FIRE DISTRICT - 1526000

Net Pension Liability as of 2017	\$535,385
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,674)
- Net Difference Between Projected and Actual Investment	(46,287)
- Change of Assumptions	(70,337)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	819
Pension Expense/Income	41,078
Contributions	(65,664)
Total Activity in FY 2018	(145,065)
Net Pension Liability as of 2018	\$390,320

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1527000
 Submission Unit Name: NORTH PUTNAM COMMUNITY SCHOOL CORPORATION

Wages: \$1,461,444 Proportionate Share: 0.0002864

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,292,955	\$972,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,724	\$66
Net Difference Between Projected and Actual	28,814	0
Change of Assumptions	2,318	156,215
Changes in Proportion and Differences Between	699	53,010
Total	\$44,555	\$209,291

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,547
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(40,375)
Total	\$112,172

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,394

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$23,846)
2020	(47,843)
2021	(75,817)
2022	(17,230)
2023	0
Thereafter	0
Total	(\$164,736)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,531,523	\$972,914	\$507,095

PERF Net Pension Liability - Unaudited

NORTH PUTNAM COMMUNITY SCHOOL CORPORATION - 1527000

Net Pension Liability as of 2017	\$1,292,955
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,894)
- Net Difference Between Projected and Actual Investment	(110,885)
- Change of Assumptions	(174,656)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,616
Pension Expense/Income	112,172
Contributions	(161,394)
Total Activity in FY 2018	(320,041)
Net Pension Liability as of 2018	\$972,914

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1528000
 Submission Unit Name: DAVIESS-MARTIN SPECIAL EDUCATION COOPERATIVE

Wages: \$251,191 Proportionate Share: 0.0000492

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$221,739	\$167,135

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,186	\$11
Net Difference Between Projected and Actual	4,950	0
Change of Assumptions	398	26,836
Changes in Proportion and Differences Between	280	9,617
Total	\$7,814	\$36,464

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,206
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,672)
Total	\$11,534

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,132

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,715)
2020	(8,121)
2021	(12,853)
2022	(2,961)
2023	0
Thereafter	0
Total	(\$28,650)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$263,097	\$167,135	\$87,113

PERF Net Pension Liability - Unaudited

DAVISS-MARTIN SPECIAL EDUCATION COOPERATIVE - 1528000

Net Pension Liability as of 2017	\$221,739
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,864)
- Net Difference Between Projected and Actual Investment	(19,008)
- Change of Assumptions	(29,998)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,864
Pension Expense/Income	11,534
Contributions	(28,132)
Total Activity in FY 2018	(54,604)
Net Pension Liability as of 2018	\$167,135

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1529000
 Submission Unit Name: TOWN OF ADVANCE

Wages: \$83,011 Proportionate Share: 0.0000163

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$157,046	\$55,372

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$724	\$4
Net Difference Between Projected and Actual	1,640	0
Change of Assumptions	132	8,891
Changes in Proportion and Differences Between	1,003	67,433
Total	\$3,499	\$76,328

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,682
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,132)
Total	(\$6,450)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,297

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$28,711)
2020	(21,910)
2021	(21,226)
2022	(982)
2023	0
Thereafter	0
Total	(\$72,829)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$87,164	\$55,372	\$28,860

PERF Net Pension Liability - Unaudited

TOWN OF ADVANCE - 1529000

Net Pension Liability as of 2017	\$157,046
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,140)
- Net Difference Between Projected and Actual Investment	(15,328)
- Change of Assumptions	(11,281)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(57,178)
Pension Expense/Income	(6,450)
Contributions	(9,297)
Total Activity in FY 2018	(101,674)
Net Pension Liability as of 2018	\$55,372

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1531000
 Submission Unit Name: TOWN OF MERRILLVILLE

Wages: \$2,721,566 Proportionate Share: 0.0005334

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,452,510	\$1,811,984

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,697	\$124
Net Difference Between Projected and Actual	53,664	0
Change of Assumptions	4,317	290,939
Changes in Proportion and Differences Between	39,013	48,762
Total	\$120,691	\$339,825

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$284,108
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,233
Total	\$319,341

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$304,816

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$49,759
2020	(87,568)
2021	(149,234)
2022	(32,091)
2023	0
Thereafter	0
Total	(\$219,134)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,852,354	\$1,811,984	\$944,429

PERF Net Pension Liability - Unaudited

TOWN OF MERRILLVILLE - 1531000

Net Pension Liability as of 2017	\$2,452,510
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(21,100)
- Net Difference Between Projected and Actual Investment	(211,320)
- Change of Assumptions	(325,999)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(96,632)
Pension Expense/Income	319,341
Contributions	(304,816)
Total Activity in FY 2018	(640,526)
Net Pension Liability as of 2018	\$1,811,984

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1532000
 Submission Unit Name: CONNERSVILLE UTILITIES

Wages: \$1,438,942 Proportionate Share: 0.0002820

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,214,432	\$957,967

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,528	\$65
Net Difference Between Projected and Actual	28,371	0
Change of Assumptions	2,282	153,815
Changes in Proportion and Differences Between	47,115	3,827
Total	\$90,296	\$157,707

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$150,203
Specific Liabilities of Individual Employers	\$31,881
Net Amortization of Deferred Amounts from Changes in	2,633
Total	\$184,717

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$193,042

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$40,155
2020	(28,384)
2021	(62,216)
2022	(16,966)
2023	0
Thereafter	0
Total	(67,411)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,507,994	\$957,967	\$499,304

PERF Net Pension Liability - Unaudited

CONNERSVILLE UTILITIES - 1532000

Net Pension Liability as of 2017	\$1,214,432
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,657)
- Net Difference Between Projected and Actual Investment	(102,844)
- Change of Assumptions	(171,032)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,393
Pension Expense/Income	184,717
Contributions	(193,042)
Total Activity in FY 2018	(256,465)
Net Pension Liability as of 2018	\$957,967

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1533000
 Submission Unit Name: CLAY TOWNSHIP, HAMILTON COUNTY

Wages: \$215,140 Proportionate Share: 0.0000422

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$176,231	\$143,355

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,875	\$10
Net Difference Between Projected and Actual	4,246	0
Change of Assumptions	342	23,018
Changes in Proportion and Differences Between	10,989	155
Total	\$17,452	\$23,183

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,849
Total	\$32,326

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,095

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$8,088
2020	(3,081)
2021	(8,199)
2022	(2,539)
2023	0
Thereafter	0
Total	(\$5,731)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$225,664	\$143,355	\$74,719

PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP, HAMILTON COUNTY - 1533000

Net Pension Liability as of 2017	\$176,231
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,345)
- Net Difference Between Projected and Actual Investment	(14,795)
- Change of Assumptions	(25,506)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	539
Pension Expense/Income	32,326
Contributions	(24,095)
Total Activity in FY 2018	(32,876)
Net Pension Liability as of 2018	\$143,355

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1534000
 Submission Unit Name: TOWN OF HAMILTON

Wages: \$496,089 Proportionate Share: 0.0000972

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$439,908	\$330,193

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,318	\$23
Net Difference Between Projected and Actual	9,779	0
Change of Assumptions	787	53,017
Changes in Proportion and Differences Between	2,577	9,816
Total	\$17,461	\$62,856

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,772
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,885
Total	\$56,657

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,562

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,666
2020	(15,445)
2021	(25,767)
2022	(5,849)
2023	0
Thereafter	0
Total	(\$45,395)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$519,777	\$330,193	\$172,101

PERF Net Pension Liability - Unaudited

TOWN OF HAMILTON - 1534000

Net Pension Liability as of 2017	\$439,908
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,718)
- Net Difference Between Projected and Actual Investment	(37,752)
- Change of Assumptions	(59,293)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,047)
Pension Expense/Income	56,657
Contributions	(55,562)
Total Activity in FY 2018	(109,715)
Net Pension Liability as of 2018	\$330,193

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1535000
 Submission Unit Name: PIKE COUNTY SCHOOL CORPORATION

Wages: \$1,587,116 Proportionate Share: 0.0003110

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,408,063	\$1,056,481

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,817	\$72
Net Difference Between Projected and Actual	31,289	0
Change of Assumptions	2,517	169,633
Changes in Proportion and Differences Between	444	27,239
Total	\$48,067	\$196,944

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$165,650
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(61,451)
Total	\$104,199

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$177,751

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,597
2020	(49,203)
2021	(82,561)
2022	(18,710)
2023	0
Thereafter	0
Total	(\$148,877)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,663,071	\$1,056,481	\$550,651

PERF Net Pension Liability - Unaudited

PIKE COUNTY SCHOOL CORPORATION - 1535000

Net Pension Liability as of 2017	\$1,408,063
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,903)
- Net Difference Between Projected and Actual Investment	(120,847)
- Change of Assumptions	(189,724)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,444
Pension Expense/Income	104,199
Contributions	(177,751)
Total Activity in FY 2018	(351,582)
Net Pension Liability as of 2018	\$1,056,481

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1536000

Submission Unit Name: NOBLESVILLE TOWNSHIP, HAMILTON COUNTY

Wages: \$231,696 Proportionate Share: 0.0000454

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$221,739	\$154,226

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,017	\$11
Net Difference Between Projected and Actual	4,568	0
Change of Assumptions	367	24,763
Changes in Proportion and Differences Between	1,332	15,161
Total	\$8,284	\$39,935

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,182
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,574
Total	\$28,756

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,874

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,717)
2020	(10,848)
2021	(15,355)
2022	(2,731)
2023	0
Thereafter	0
Total	(\$31,651)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$242,776	\$154,226	\$80,384

PERF Net Pension Liability - Unaudited
NOBLESVILLE TOWNSHIP, HAMILTON COUNTY - 1536000

Net Pension Liability as of 2017	\$221,739
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,033)
- Net Difference Between Projected and Actual Investment	(19,390)
- Change of Assumptions	(27,956)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,016)
Pension Expense/Income	28,756
Contributions	(25,874)
Total Activity in FY 2018	(67,513)
Net Pension Liability as of 2018	\$154,226

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1538000
 Submission Unit Name: TOWN OF SELMA-LIBERTY REGIONAL WASTE DISTRICT

Wages: \$71,838 Proportionate Share: 0.0000141

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$59,785	\$47,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$626	\$3
Net Difference Between Projected and Actual	1,419	0
Change of Assumptions	114	7,691
Changes in Proportion and Differences Between	2,055	8,094
Total	\$4,214	\$15,788

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,510
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,157)
Total	\$353

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,046

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,772)
2020	(2,031)
2021	(2,923)
2022	(848)
2023	0
Thereafter	0
Total	(\$11,574)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$75,400	\$47,898	\$24,965

PERF Net Pension Liability - Unaudited

TOWN OF SELMA-LIBERTY REGIONAL WASTE DISTRICT - 1538000

Net Pension Liability as of 2017	\$59,785
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(466)
- Net Difference Between Projected and Actual Investment	(5,041)
- Change of Assumptions	(8,537)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,850
Pension Expense/Income	353
Contributions	(8,046)
Total Activity in FY 2018	(11,887)
Net Pension Liability as of 2018	\$47,898

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1540000
 Submission Unit Name: LAWRENCEBURG PUBLIC LIBRARY

Wages: \$421,346 Proportionate Share: 0.0000826

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$365,400	\$280,596

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,670	\$19
Net Difference Between Projected and Actual	8,310	0
Change of Assumptions	669	45,054
Changes in Proportion and Differences Between	8,032	333
Total	\$20,681	\$45,406

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,996
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,161
Total	\$54,157

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,191

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,966
2020	(10,529)
2021	(20,192)
2022	(4,970)
2023	0
Thereafter	0
Total	(\$24,725)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$441,703	\$280,596	\$146,250

PERF Net Pension Liability - Unaudited

LAWRENCEBURG PUBLIC LIBRARY - 1540000

Net Pension Liability as of 2017	\$365,400
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,004)
- Net Difference Between Projected and Actual Investment	(31,170)
- Change of Assumptions	(50,252)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,344)
Pension Expense/Income	54,157
Contributions	(47,191)
Total Activity in FY 2018	(84,804)
Net Pension Liability as of 2018	\$280,596

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1541000
 Submission Unit Name: CENTER TOWNSHIP - PORTER COUNTY

Wages: \$53,345 Proportionate Share: 0.0000105

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$40,154	\$35,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$466	\$2
Net Difference Between Projected and Actual	1,056	0
Change of Assumptions	85	5,727
Changes in Proportion and Differences Between	5,104	4,447
Total	\$6,711	\$10,176

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,593
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4
Total	\$5,597

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,970

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$725)
2020	(573)
2021	(1,535)
2022	(632)
2023	0
Thereafter	0
Total	(\$3,465)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$56,149	\$35,669	\$18,591

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP - PORTER COUNTY - 1541000

Net Pension Liability as of 2017	\$40,154
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(268)
- Net Difference Between Projected and Actual Investment	(3,283)
- Change of Assumptions	(6,287)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,726
Pension Expense/Income	5,597
Contributions	(4,970)
Total Activity in FY 2018	(4,485)
Net Pension Liability as of 2018	\$35,669

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1542000
 Submission Unit Name: BARR-REEVE COMMUNITY SCHOOLS INC

Wages: \$733,116 Proportionate Share: 0.0001437

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$634,878	\$488,155

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,384	\$33
Net Difference Between Projected and Actual	14,457	0
Change of Assumptions	1,163	78,380
Changes in Proportion and Differences Between	5,266	7,724
Total	\$27,270	\$86,137

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,540
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,076
Total	\$82,616

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,105

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,228
2020	(19,489)
2021	(34,961)
2022	(8,645)
2023	0
Thereafter	0
Total	(\$58,867)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$768,435	\$488,155	\$254,433

PERF Net Pension Liability - Unaudited
BARR-REEVE COMMUNITY SCHOOLS INC - 1542000

Net Pension Liability as of 2017	\$634,878
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,213)
- Net Difference Between Projected and Actual Investment	(54,139)
- Change of Assumptions	(87,410)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(472)
Pension Expense/Income	82,616
Contributions	(82,105)
	(146,723)
Total Activity in FY 2018	(146,723)
Net Pension Liability as of 2018	\$488,155

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1543000
 Submission Unit Name: CITY OF OAKLAND CITY

Wages: \$195,796 Proportionate Share: 0.0000384

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$188,723	\$130,447

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,706	\$9
Net Difference Between Projected and Actual	3,863	0
Change of Assumptions	311	20,945
Changes in Proportion and Differences Between	444	15,924
Total	\$6,324	\$36,878

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	(8,842)
Total	\$11,611

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,929

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,407)
2020	(9,620)
2021	(13,217)
2022	(2,310)
2023	0
Thereafter	0
Total	(\$30,554)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$205,344	\$130,447	\$67,990

PERF Net Pension Liability - Unaudited

CITY OF OAKLAND CITY - 1543000

Net Pension Liability as of 2017	\$188,723
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,741)
- Net Difference Between Projected and Actual Investment	(16,528)
- Change of Assumptions	(23,664)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,025)
Pension Expense/Income	11,611
Contributions	(21,929)
Total Activity in FY 2018	(58,276)
Net Pension Liability as of 2018	\$130,447

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1544000
 Submission Unit Name: LAWRENCE TOWNSHIP - MARION COUNTY

Wages: \$716,158 Proportionate Share: 0.0001404

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$709,832	\$476,945

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,238	\$33
Net Difference Between Projected and Actual	14,125	0
Change of Assumptions	1,136	76,580
Changes in Proportion and Differences Between	28,778	61,199
Total	\$50,277	\$137,812

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,782
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,245
Total	\$103,027

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,193

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$12,178
2020	(37,508)
2021	(53,758)
2022	(8,447)
2023	0
Thereafter	0
Total	(\$87,535)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$750,788	\$476,945	\$248,590

PERF Net Pension Liability - Unaudited
LAWRENCE TOWNSHIP - MARION COUNTY - 1544000

Net Pension Liability as of 2017	\$709,832
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,724)
- Net Difference Between Projected and Actual Investment	(62,570)
- Change of Assumptions	(86,841)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(105,586)
Pension Expense/Income	103,027
Contributions	(74,193)
	(232,887)
Total Activity in FY 2018	(232,887)
Net Pension Liability as of 2018	\$476,945

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1545000
 Submission Unit Name: TOWN OF ODON

Wages: \$217,776 Proportionate Share: 0.0000427

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$236,016	\$145,054

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,897	\$10
Net Difference Between Projected and Actual	4,296	0
Change of Assumptions	346	23,290
Changes in Proportion and Differences Between	300	30,993
Total	\$6,839	\$54,293

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,744
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,770)
Total	\$9,974

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,391

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$8,816)
2020	(16,068)
2021	(20,002)
2022	(2,568)
2023	0
Thereafter	0
Total	(\$47,454)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$228,338	\$145,054	\$75,604

PERF Net Pension Liability - Unaudited

TOWN OF ODON - 1545000

Net Pension Liability as of 2017	\$236,016
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,412)
- Net Difference Between Projected and Actual Investment	(21,205)
- Change of Assumptions	(26,733)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,195)
Pension Expense/Income	9,974
Contributions	(24,391)
Total Activity in FY 2018	(90,962)
Net Pension Liability as of 2018	\$145,054

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1546000
 Submission Unit Name: JASPER COUNTY PUBLIC LIBRARY

Wages: \$994,370 Proportionate Share: 0.0001949

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$851,709	\$662,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,659	\$45
Net Difference Between Projected and Actual	19,608	0
Change of Assumptions	1,577	106,307
Changes in Proportion and Differences Between	13,718	15,653
Total	\$43,562	\$122,005

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,811
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,208)
Total	\$101,603

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,369

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,651
2020	(24,855)
2021	(45,514)
2022	(11,725)
2023	0
Thereafter	0
Total	(\$78,443)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,042,227	\$662,084	\$345,087

PERF Net Pension Liability - Unaudited

JASPER COUNTY PUBLIC LIBRARY - 1546000

Net Pension Liability as of 2017	\$851,709
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,900)
- Net Difference Between Projected and Actual Investment	(72,415)
- Change of Assumptions	(118,405)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,861
Pension Expense/Income	101,603
Contributions	(111,369)
Total Activity in FY 2018	(189,625)
Net Pension Liability as of 2018	\$662,084

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1547000
 Submission Unit Name: BRISTOL PUBLIC LIBRARY

Wages: \$50,402 Proportionate Share: 0.0000099

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$62,908	\$33,631

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$440	\$2
Net Difference Between Projected and Actual	996	0
Change of Assumptions	80	5,400
Changes in Proportion and Differences Between	449	16,581
Total	\$1,965	\$21,983

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,273
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,421)
Total	(\$148)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,451

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$7,142)
2020	(5,933)
2021	(6,348)
2022	(595)
2023	0
Thereafter	0
Total	(\$20,018)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$52,940	\$33,631	\$17,529

PERF Net Pension Liability - Unaudited

BRISTOL PUBLIC LIBRARY - 1547000

Net Pension Liability as of 2017	\$62,908
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(708)
- Net Difference Between Projected and Actual Investment	(5,801)
- Change of Assumptions	(6,330)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,839)
Pension Expense/Income	(148)
Contributions	(5,451)
Total Activity in FY 2018	(29,277)
Net Pension Liability as of 2018	\$33,631

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1548000
 Submission Unit Name: WASHINGTON TOWNSHIP LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	95	0
Total	\$95	\$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	
2019	\$85
2020	10
2021	0
2022	0
2023	0
Thereafter	0
Total	\$95

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(85)
Pension Expense/Income	85
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1549000
 Submission Unit Name: CLAY COMMUNITY SCHOOLS

Wages: \$5,838,634 Proportionate Share: 0.0011443

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,415,868	\$3,887,239

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,837	\$265
Net Difference Between Projected and Actual	115,125	0
Change of Assumptions	9,261	624,150
Changes in Proportion and Differences Between	590	214,032
Total	\$175,813	\$838,447

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$609,495
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(93,192)
Total	\$516,303

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$647,888

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,050)
2020	(230,804)
2021	(352,935)
2022	(68,845)
2023	0
Thereafter	0
Total	(\$662,634)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,119,139	\$3,887,239	\$2,026,077

PERF Net Pension Liability - Unaudited

CLAY COMMUNITY SCHOOLS - 1549000

Net Pension Liability as of 2017	\$5,415,868
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(48,078)
- Net Difference Between Projected and Actual Investment	(470,037)
- Change of Assumptions	(701,845)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(177,084)
Pension Expense/Income	516,303
Contributions	(647,888)
Total Activity in FY 2018	(1,528,629)
Net Pension Liability as of 2018	\$3,887,239

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1550000
 Submission Unit Name: CITY OF MONTPELIER

Wages: \$253,448 Proportionate Share: 0.0000497

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$185,154	\$168,833

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,208	\$12
Net Difference Between Projected and Actual	5,000	0
Change of Assumptions	402	27,109
Changes in Proportion and Differences Between	24,117	517
Total	\$31,727	\$27,638

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,472
Specific Liabilities of Individual Employers	\$2,493
Net Amortization of Deferred Amounts from Changes in	9,485
Total	\$38,450

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,357

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,985
2020	1,089
2021	(4,994)
2022	(2,991)
2023	0
Thereafter	0
Total	\$4,089

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$265,771	\$168,833	\$87,998

PERF Net Pension Liability - Unaudited

CITY OF MONTPELIER - 1550000

Net Pension Liability as of 2017	\$185,154
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,176)
- Net Difference Between Projected and Actual Investment	(15,005)
- Change of Assumptions	(29,680)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,447
Pension Expense/Income	38,450
Contributions	(31,357)
Total Activity in FY 2018	(16,321)
Net Pension Liability as of 2018	\$168,833

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1551000
 Submission Unit Name: CITY OF CONNERSVILLE

Wages: \$2,338,189 Proportionate Share: 0.0004582

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,938,541	\$1,556,526

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,356	\$106
Net Difference Between Projected and Actual	46,098	0
Change of Assumptions	3,708	249,922
Changes in Proportion and Differences Between	81,689	2,722
Total	\$151,851	\$252,750

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$244,054
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,464
Total	\$279,518

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$259,951

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$61,911
2020	(40,744)
2021	(94,498)
2022	(27,568)
2023	0
Thereafter	0
Total	(\$100,899)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,450,222	\$1,556,526	\$811,281

PERF Net Pension Liability - Unaudited

CITY OF CONNERSVILLE - 1551000

Net Pension Liability as of 2017	\$1,938,541
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,061)
- Net Difference Between Projected and Actual Investment	(163,353)
- Change of Assumptions	(277,339)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,171
Pension Expense/Income	279,518
Contributions	(259,951)
Total Activity in FY 2018	(382,015)
Net Pension Liability as of 2018	\$1,556,526

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1552000
 Submission Unit Name: NAPPANEE PUBLIC LIBRARY

Wages: \$451,565 Proportionate Share: 0.0000885

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$398,416	\$300,639

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,932	\$21
Net Difference Between Projected and Actual	8,904	0
Change of Assumptions	716	48,272
Changes in Proportion and Differences Between	10,093	2,639
Total	\$23,645	\$50,932

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,138
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,393
Total	\$60,531

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,575

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$13,538
2020	(12,466)
2021	(23,034)
2022	(5,325)
2023	0
Thereafter	0
Total	(\$27,287)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$473,253	\$300,639	\$156,697

PERF Net Pension Liability - Unaudited

NAPPANEE PUBLIC LIBRARY - 1552000

Net Pension Liability as of 2017	\$398,416
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,346)
- Net Difference Between Projected and Actual Investment	(34,143)
- Change of Assumptions	(53,953)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,291)
Pension Expense/Income	60,531
Contributions	(50,575)
Total Activity in FY 2018	(97,777)
Net Pension Liability as of 2018	\$300,639

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1553000
 Submission Unit Name: TOWN OF PITTSBORO

Wages: \$493,173 Proportionate Share: 0.0000967

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$472,031	\$328,494

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,296	\$22
Net Difference Between Projected and Actual	9,729	0
Change of Assumptions	783	52,744
Changes in Proportion and Differences Between	5,786	31,133
Total	\$20,594	\$83,899

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,506
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47,848)
Total	\$3,658

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,177

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,828)
2020	(22,022)
2021	(32,638)
2022	(5,817)
2023	0
Thereafter	0
Total	(\$63,305)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$517,103	\$328,494	\$171,215

PERF Net Pension Liability - Unaudited

TOWN OF PITTSBORO - 1553000

Net Pension Liability as of 2017	\$472,031
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,324)
- Net Difference Between Projected and Actual Investment	(41,272)
- Change of Assumptions	(59,540)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,118
Pension Expense/Income	3,658
Contributions	(55,177)
Total Activity in FY 2018	(143,537)
Net Pension Liability as of 2018	\$328,494

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1554000
 Submission Unit Name: TOWN OF BUNKER HILL

Wages: \$153,199 Proportionate Share: 0.0000300

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$101,277	\$101,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,333	\$7
Net Difference Between Projected and Actual	3,018	0
Change of Assumptions	243	16,363
Changes in Proportion and Differences Between	29,747	88
Total	\$34,341	\$16,458

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,979
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,933
Total	\$38,912

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,158

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$17,066
2020	3,570
2021	(948)
2022	(1,805)
2023	0
Thereafter	0
Total	\$17,883

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$160,425	\$101,911	\$53,117

PERF Net Pension Liability - Unaudited

TOWN OF BUNKER HILL - 1554000

Net Pension Liability as of 2017	\$101,277
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(518)
- Net Difference Between Projected and Actual Investment	(7,924)
- Change of Assumptions	(17,746)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,068
Pension Expense/Income	38,912
Contributions	(17,158)
Total Activity in FY 2018	634
Net Pension Liability as of 2018	\$101,911

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1555000
 Submission Unit Name: PORTER COUNTY EDUCATION SERVICES

Wages: \$1,258,109 Proportionate Share: 0.0002466

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,018,570	\$837,711

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,956	\$57
Net Difference Between Projected and Actual	24,810	0
Change of Assumptions	1,996	134,506
Changes in Proportion and Differences Between	54,054	986
Total	\$91,816	\$135,549

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$131,348
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,332
Total	\$149,680

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,908

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$33,526
2020	(16,822)
2021	(45,602)
2022	(14,835)
2023	0
Thereafter	0
Total	(\$43,733)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,318,692	\$837,711	\$436,626

PERF Net Pension Liability - Unaudited
PORTER COUNTY EDUCATION SERVICES - 1555000

Net Pension Liability as of 2017	\$1,018,570
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,655)
- Net Difference Between Projected and Actual Investment	(85,242)
- Change of Assumptions	(148,864)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,130
Pension Expense/Income	149,680
Contributions	(140,908)
Total Activity in FY 2018	(180,859)
Net Pension Liability as of 2018	\$837,711

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1556000
 Submission Unit Name: JEFFERSON TOWNSHIP - PIKE COUNTY

Wages: \$8,355 Proportionate Share: 0.0000016

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$9,369	\$5,435

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71	\$0
Net Difference Between Projected and Actual	161	0
Change of Assumptions	13	873
Changes in Proportion and Differences Between	1,017	1,571
Total	\$1,262	\$2,444

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$852
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(61)
Total	\$791

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$936

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$388
2020	(623)
2021	(850)
2022	(97)
2023	0
Thereafter	0
Total	(\$1,182)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,556	\$5,435	\$2,833

PERF Net Pension Liability - Unaudited

JEFFERSON TOWNSHIP - PIKE COUNTY - 1556000

Net Pension Liability as of 2017	\$9,369
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(100)
- Net Difference Between Projected and Actual Investment	(851)
- Change of Assumptions	(1,010)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,828)
Pension Expense/Income	791
Contributions	(936)
Total Activity in FY 2018	(3,934)
Net Pension Liability as of 2018	\$5,435

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1557000
 Submission Unit Name: TOWN OF LADOGA

Wages: \$239,495 Proportionate Share: 0.0000469

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$208,800	\$159,321

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,084	\$11
Net Difference Between Projected and Actual	4,718	0
Change of Assumptions	380	25,581
Changes in Proportion and Differences Between	4,295	223
Total	\$11,477	\$25,815

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,981
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,202
Total	\$30,183

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,824

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,385
2020	(6,174)
2021	(11,728)
2022	(2,821)
2023	0
Thereafter	0
Total	(\$14,338)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$250,798	\$159,321	\$83,040

PERF Net Pension Liability - Unaudited

TOWN OF LADOGA - 1557000

Net Pension Liability as of 2017	\$208,800
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,730)
- Net Difference Between Projected and Actual Investment	(17,842)
- Change of Assumptions	(28,553)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,713)
Pension Expense/Income	30,183
Contributions	(26,824)
Total Activity in FY 2018	(49,479)
Net Pension Liability as of 2018	\$159,321

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1558000
 Submission Unit Name: TOWN OF WORTHINGTON

Wages: \$248,897 Proportionate Share: 0.0000488

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$219,954	\$165,776

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,168	\$11
Net Difference Between Projected and Actual	4,910	0
Change of Assumptions	395	26,618
Changes in Proportion and Differences Between	6,602	6,254
Total	\$14,075	\$32,883

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,993
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,974
Total	\$30,967

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,767

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,885
2020	(8,029)
2021	(13,730)
2022	(2,934)
2023	0
Thereafter	0
Total	(18,808)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$260,958	\$165,776	\$86,404

PERF Net Pension Liability - Unaudited

TOWN OF WORTHINGTON - 1558000

Net Pension Liability as of 2017	\$219,954
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,849)
- Net Difference Between Projected and Actual Investment	(18,855)
- Change of Assumptions	(29,755)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,919)
Pension Expense/Income	30,967
Contributions	(23,767)
Total Activity in FY 2018	(54,178)
Net Pension Liability as of 2018	\$165,776

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1559000
 Submission Unit Name: CENTRAL NINE CAREER CENTER

Wages: \$449,329 Proportionate Share: 0.0000881

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$359,600	\$299,280

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,914	\$20
Net Difference Between Projected and Actual	8,863	0
Change of Assumptions	713	48,054
Changes in Proportion and Differences Between	36,505	301
Total	\$49,995	\$48,375

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,925
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,002
Total	\$71,927

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,324

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$26,147
2020	(3,803)
2021	(15,423)
2022	(5,301)
2023	0
Thereafter	0
Total	\$1,620

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$471,114	\$299,280	\$155,988

PERF Net Pension Liability - Unaudited

CENTRAL NINE CAREER CENTER - 1559000

Net Pension Liability as of 2017	\$359,600
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,656)
- Net Difference Between Projected and Actual Investment	(29,990)
- Change of Assumptions	(53,115)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,838
Pension Expense/Income	71,927
Contributions	(50,324)
Total Activity in FY 2018	(60,320)
Net Pension Liability as of 2018	\$299,280

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1560000

Submission Unit Name: WHITLEY COUNTY CONSOLIDATED SCHOOLS

Wages: \$4,542,771 Proportionate Share: 0.0008903

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,931,066	\$3,024,389

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,553	\$206
Net Difference Between Projected and Actual	89,571	0
Change of Assumptions	7,206	485,608
Changes in Proportion and Differences Between	26,247	53,816
Total	\$162,577	\$539,630

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$474,206
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(101,611)
Total	\$372,595

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$503,911

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$14,931
2020	(121,156)
2021	(217,266)
2022	(53,562)
2023	0
Thereafter	0
Total	(\$377,053)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,760,875	\$3,024,389	\$1,576,350

PERF Net Pension Liability - Unaudited
WHITLEY COUNTY CONSOLIDATED SCHOOLS - 1560000

Net Pension Liability as of 2017	\$3,931,066
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,257)
- Net Difference Between Projected and Actual Investment	(335,165)
- Change of Assumptions	(541,518)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	133,579
Pension Expense/Income	372,595
Contributions	(503,911)
	(906,677)
Total Activity in FY 2018	(906,677)
Net Pension Liability as of 2018	\$3,024,389

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1561000
 Submission Unit Name: HARRISON COUNTY PUBLIC LIBRARY

Wages: \$926,975 Proportionate Share: 0.0001817

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$808,432	\$617,243

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,072	\$42
Net Difference Between Projected and Actual	18,280	0
Change of Assumptions	1,471	99,107
Changes in Proportion and Differences Between	6,458	11,074
Total	\$34,281	\$110,223

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$96,780
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,575
Total	\$100,355

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,477

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,934
2020	(27,377)
2021	(47,567)
2022	(10,932)
2023	0
Thereafter	0
Total	(75,942)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$971,640	\$617,243	\$321,715

PERF Net Pension Liability - Unaudited

HARRISON COUNTY PUBLIC LIBRARY - 1561000

Net Pension Liability as of 2017	\$808,432
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,696)
- Net Difference Between Projected and Actual Investment	(69,068)
- Change of Assumptions	(110,616)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,687)
Pension Expense/Income	100,355
Contributions	(94,477)
Total Activity in FY 2018	(191,189)
Net Pension Liability as of 2018	\$617,243

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1562000
 Submission Unit Name: COATESVILLE LIBRARY

Wages: \$45,417 Proportionate Share: 0.0000089

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$49,077	\$30,234

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$395	\$2
Net Difference Between Projected and Actual	895	0
Change of Assumptions	72	4,854
Changes in Proportion and Differences Between	1,628	6,246
Total	\$2,990	\$11,102

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,740
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(968)
Total	\$3,772

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,087

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$269)
2020	(3,164)
2021	(4,144)
2022	(535)
2023	0
Thereafter	0
Total	(\$8,112)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$47,593	\$30,234	\$15,758

PERF Net Pension Liability - Unaudited

COATESVILLE LIBRARY - 1562000

Net Pension Liability as of 2017	\$49,077
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(501)
- Net Difference Between Projected and Actual Investment	(4,407)
- Change of Assumptions	(5,570)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,050)
Pension Expense/Income	3,772
Contributions	(5,087)
Total Activity in FY 2018	(18,843)
Net Pension Liability as of 2018	\$30,234

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1563000
 Submission Unit Name: CITY OF NOBLESVILLE

Wages: \$10,025,002 Proportionate Share: 0.0019647

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$7,390,993	\$6,674,175

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,285	\$456
Net Difference Between Projected and Actual	197,663	0
Change of Assumptions	15,901	1,071,631
Changes in Proportion and Differences Between	881,331	76,499
Total	\$1,182,180	\$1,148,586

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,046,470
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	170,766
Total	\$1,217,236

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,122,314

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$350,421
2020	17,790
2021	(216,415)
2022	(118,202)
2023	0
Thereafter	0
Total	\$33,594

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,506,224	\$6,674,175	\$3,478,663

PERF Net Pension Liability - Unaudited

CITY OF NOBLESVILLE - 1563000

Net Pension Liability as of 2017	\$7,390,993
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(47,798)
- Net Difference Between Projected and Actual Investment	(600,903)
- Change of Assumptions	(1,174,398)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,011,359
Pension Expense/Income	1,217,236
Contributions	(1,122,314)
Total Activity in FY 2018	(716,818)
Net Pension Liability as of 2018	\$6,674,175

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1564000
 Submission Unit Name: TOWN OF NORTH WEBSTER

Wages: \$324,852 Proportionate Share: 0.0000637

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$265,462	\$216,392

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,830	\$15
Net Difference Between Projected and Actual	6,409	0
Change of Assumptions	516	34,745
Changes in Proportion and Differences Between	12,728	5,907
Total	\$22,483	\$40,667

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,929
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	835
Total	\$34,764

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,937

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,736
2020	(6,013)
2021	(13,075)
2022	(3,832)
2023	0
Thereafter	0
Total	(18,184)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$340,635	\$216,392	\$112,786

PERF Net Pension Liability - Unaudited

TOWN OF NORTH WEBSTER - 1564000

Net Pension Liability as of 2017	\$265,462
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,020)
- Net Difference Between Projected and Actual Investment	(22,273)
- Change of Assumptions	(38,491)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,887
Pension Expense/Income	34,764
Contributions	(32,937)
Total Activity in FY 2018	(49,070)
Net Pension Liability as of 2018	\$216,392

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1565000
 Submission Unit Name: TOWN OF ROSSVILLE

Wages: \$289,607 Proportionate Share: 0.0000568

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$249,846	\$192,952

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,523	\$13
Net Difference Between Projected and Actual	5,714	0
Change of Assumptions	460	30,981
Changes in Proportion and Differences Between	2,530	370
Total	\$11,227	\$31,364

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,254
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	573
Total	\$30,827

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,436

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,106
2020	(7,226)
2021	(13,599)
2022	(3,418)
2023	0
Thereafter	0
Total	(20,137)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$303,738	\$192,952	\$100,569

PERF Net Pension Liability - Unaudited

TOWN OF ROSSVILLE - 1565000

Net Pension Liability as of 2017	\$249,846
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,041)
- Net Difference Between Projected and Actual Investment	(21,281)
- Change of Assumptions	(34,532)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,569
Pension Expense/Income	30,827
Contributions	(32,436)
Total Activity in FY 2018	(56,894)
Net Pension Liability as of 2018	\$192,952

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1566000
 Submission Unit Name: TOWN OF WESTPORT

Wages: \$343,581 Proportionate Share: 0.0000673

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$321,677	\$228,621

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,990	\$16
Net Difference Between Projected and Actual	6,771	0
Change of Assumptions	545	36,708
Changes in Proportion and Differences Between	0	16,468
Total	\$10,306	\$53,192

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,846
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,763)
Total	\$24,083

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,187

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,757)
2020	(14,467)
2021	(21,614)
2022	(4,048)
2023	0
Thereafter	0
Total	(\$42,886)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$359,886	\$228,621	\$119,160

PERF Net Pension Liability - Unaudited

TOWN OF WESTPORT - 1566000

Net Pension Liability as of 2017	\$321,677
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,885)
- Net Difference Between Projected and Actual Investment	(27,985)
- Change of Assumptions	(41,328)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,754)
Pension Expense/Income	24,083
Contributions	(37,187)
Total Activity in FY 2018	(93,056)
Net Pension Liability as of 2018	\$228,621

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1567000
 Submission Unit Name: TOWN OF DALEVILLE

Wages: \$337,002 Proportionate Share: 0.0000660

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$284,646	\$224,205

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,932	\$15
Net Difference Between Projected and Actual	6,640	0
Change of Assumptions	534	35,999
Changes in Proportion and Differences Between	24,406	27,752
Total	\$34,512	\$63,766

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,154
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,475
Total	\$46,629

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$13,041
2020	(14,920)
2021	(23,404)
2022	(3,971)
2023	0
Thereafter	0
Total	(\$29,254)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$352,935	\$224,205	\$116,858

PERF Net Pension Liability - Unaudited

TOWN OF DALEVILLE - 1567000

Net Pension Liability as of 2017	\$284,646
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,268)
- Net Difference Between Projected and Actual Investment	(24,115)
- Change of Assumptions	(40,035)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,946)
Pension Expense/Income	46,629
Contributions	(706)
Total Activity in FY 2018	(60,441)
Net Pension Liability as of 2018	\$224,205

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1568000
 Submission Unit Name: COLUMBUS TOWNSHIP - BARTHOLOMEW COUNTY

Wages: \$328,819 Proportionate Share: 0.0000644

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$286,431	\$218,770

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,861	\$15
Net Difference Between Projected and Actual	6,479	0
Change of Assumptions	521	35,127
Changes in Proportion and Differences Between	678	19,728
Total	\$10,539	\$54,870

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,302
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,402)
Total	\$9,900

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,828

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$13,828)
2020	(10,581)
2021	(16,047)
2022	(3,875)
2023	0
Thereafter	0
Total	(\$44,331)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$344,379	\$218,770	\$114,026

PERF Net Pension Liability - Unaudited

COLUMBUS TOWNSHIP - BARTHOLOMEW COUNTY - 1568000

Net Pension Liability as of 2017	\$286,431
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,372)
- Net Difference Between Projected and Actual Investment	(24,468)
- Change of Assumptions	(39,205)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,312
Pension Expense/Income	9,900
Contributions	(36,828)
Total Activity in FY 2018	(67,661)
Net Pension Liability as of 2018	\$218,770

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1569000
 Submission Unit Name: HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY

Wages: \$729,176 Proportionate Share: 0.0001429

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$652,724	\$485,438

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,349	\$33
Net Difference Between Projected and Actual	14,377	0
Change of Assumptions	1,157	77,944
Changes in Proportion and Differences Between	586	16,601
Total	\$22,469	\$94,578

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,114
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,027)
Total	\$63,087

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,667

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$438)
2020	(23,970)
2021	(39,105)
2022	(8,596)
2023	0
Thereafter	0
Total	(\$72,109)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$764,157	\$485,438	\$253,016

PERF Net Pension Liability - Unaudited

HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY - 1569000

Net Pension Liability as of 2017	\$652,724
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,573)
- Net Difference Between Projected and Actual Investment	(56,147)
- Change of Assumptions	(87,267)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	281
Pension Expense/Income	63,087
Contributions	(81,667)
Total Activity in FY 2018	(167,286)
Net Pension Liability as of 2018	\$485,438

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1570000
 Submission Unit Name: BAINBRIDGE TOWNSHIP - DUBOIS COUNTY

Wages: \$33,019 Proportionate Share: 0.0000065

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$29,000	\$22,081

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$289	\$2
Net Difference Between Projected and Actual	654	0
Change of Assumptions	53	3,545
Changes in Proportion and Differences Between	16	644
Total	\$1,012	\$4,191

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,462
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(502)
Total	\$2,960

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,491

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$86)
2020	(1,011)
2021	(1,691)
2022	(391)
2023	0
Thereafter	0
Total	(\$3,179)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$34,759	\$22,081	\$11,509

PERF Net Pension Liability - Unaudited
BAINBRIDGE TOWNSHIP - DUBOIS COUNTY - 1570000

Net Pension Liability as of 2017	\$29,000
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(241)
- Net Difference Between Projected and Actual Investment	(2,479)
- Change of Assumptions	(3,958)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	290
Pension Expense/Income	2,960
Contributions	(3,491)
	<hr/>
Total Activity in FY 2018	(6,919)
	<hr/>
Net Pension Liability as of 2018	\$22,081

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1571000
 Submission Unit Name: ADAMS-WELLS SPECIAL SERVICES COOPERATIVE

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

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

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

ADAMS-WELLS SPECIAL SERVICES COOPERATIVE - 1571000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1572000
 Submission Unit Name: TOWN OF FORT BRANCH

Wages: \$203,986 Proportionate Share: 0.0000400

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$186,493	\$135,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,777	\$9
Net Difference Between Projected and Actual	4,024	0
Change of Assumptions	324	21,818
Changes in Proportion and Differences Between	217	8,066
Total	\$6,342	\$29,893

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,305
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,210)
Total	\$17,095

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,846

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,800)
2020	(7,630)
2021	(11,714)
2022	(2,407)
2023	0
Thereafter	0
Total	(\$23,551)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$213,900	\$135,882	\$70,823

PERF Net Pension Liability - Unaudited

TOWN OF FORT BRANCH - 1572000

Net Pension Liability as of 2017	\$186,493
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,629)
- Net Difference Between Projected and Actual Investment	(16,126)
- Change of Assumptions	(24,488)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,617)
Pension Expense/Income	17,095
Contributions	(22,846)
Total Activity in FY 2018	(50,611)
Net Pension Liability as of 2018	\$135,882

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1573000
 Submission Unit Name: TOWN OF SPENCER

Wages: \$898,459 Proportionate Share: 0.0001761

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$782,109	\$598,220

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,824	\$41
Net Difference Between Projected and Actual	17,717	0
Change of Assumptions	1,425	96,052
Changes in Proportion and Differences Between	16,389	32,638
Total	\$43,355	\$128,731

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,797
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,422
Total	\$103,219

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,424

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,368
2020	(32,670)
2021	(52,478)
2022	(10,596)
2023	0
Thereafter	0
Total	(\$85,376)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$941,694	\$598,220	\$311,800

PERF Net Pension Liability - Unaudited

TOWN OF SPENCER - 1573000

Net Pension Liability as of 2017	\$782,109
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,463)
- Net Difference Between Projected and Actual Investment	(66,787)
- Change of Assumptions	(107,184)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,250)
Pension Expense/Income	103,219
Contributions	(63,424)
Total Activity in FY 2018	(183,889)
Net Pension Liability as of 2018	\$598,220

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1574000
 Submission Unit Name: CENTERVILLE LIBRARY

Wages: \$116,708 Proportionate Share: 0.0000229

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$87,446	\$77,792

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,017	\$5
Net Difference Between Projected and Actual	2,304	0
Change of Assumptions	185	12,491
Changes in Proportion and Differences Between	10,238	4,879
Total	\$13,744	\$17,375

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,197
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,653
Total	\$17,850

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,816

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,078
2020	(483)
2021	(2,849)
2022	(1,377)
2023	0
Thereafter	0
Total	(\$3,631)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$122,458	\$77,792	\$40,546

PERF Net Pension Liability - Unaudited

CENTERVILLE LIBRARY - 1574000

Net Pension Liability as of 2017	\$87,446
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(581)
- Net Difference Between Projected and Actual Investment	(7,144)
- Change of Assumptions	(13,710)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,747
Pension Expense/Income	17,850
Contributions	(12,816)
Total Activity in FY 2018	(9,654)
Net Pension Liability as of 2018	\$77,792

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1575000
 Submission Unit Name: SPENCER COUNTY PUBLIC LIBRARY

Wages: \$409,269 Proportionate Share: 0.0000802

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$427,862	\$272,443

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,563	\$19
Net Difference Between Projected and Actual	8,069	0
Change of Assumptions	649	43,745
Changes in Proportion and Differences Between	0	64,148
Total	\$12,281	\$107,912

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,717
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,969)
Total	\$2,748

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,677

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$26,426)
2020	(28,962)
2021	(35,417)
2022	(4,826)
2023	0
Thereafter	0
Total	(\$95,631)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$428,869	\$272,443	\$142,001

PERF Net Pension Liability - Unaudited

SPENCER COUNTY PUBLIC LIBRARY - 1575000

Net Pension Liability as of 2017	\$427,862
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,250)
- Net Difference Between Projected and Actual Investment	(38,159)
- Change of Assumptions	(49,966)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,115)
Pension Expense/Income	2,748
Contributions	(41,677)
Total Activity in FY 2018	(155,419)
Net Pension Liability as of 2018	\$272,443

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1576000
 Submission Unit Name: TOWN OF ALBANY

Wages: \$411,624 Proportionate Share: 0.0000807

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$361,385	\$274,142

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,585	\$19
Net Difference Between Projected and Actual	8,119	0
Change of Assumptions	653	44,017
Changes in Proportion and Differences Between	1,480	1,206
Total	\$13,837	\$45,242

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,984
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,354
Total	\$49,338

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,102

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,646
2020	(11,575)
2021	(20,620)
2022	(4,856)
2023	0
Thereafter	0
Total	(\$31,405)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$431,543	\$274,142	\$142,886

PERF Net Pension Liability - Unaudited

TOWN OF ALBANY - 1576000

Net Pension Liability as of 2017	\$361,385
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,017)
- Net Difference Between Projected and Actual Investment	(30,927)
- Change of Assumptions	(49,166)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,369)
Pension Expense/Income	49,338
Contributions	(46,102)
Total Activity in FY 2018	(87,243)
Net Pension Liability as of 2018	\$274,142

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1577000

Submission Unit Name: BROOK IROQUOIS TOWNSHIP PUBLIC LIBRARY

Wages: \$72,006 Proportionate Share: 0.0000141

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$57,108	\$47,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$626	\$3
Net Difference Between Projected and Actual	1,419	0
Change of Assumptions	114	7,691
Changes in Proportion and Differences Between	6,173	69
Total	\$8,332	\$7,763

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,510
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,301
Total	\$11,811

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,065

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,316
2020	(523)
2021	(2,376)
2022	(848)
2023	0
Thereafter	0
Total	\$569

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$75,400	\$47,898	\$24,965

PERF Net Pension Liability - Unaudited
BROOK IROQUOIS TOWNSHIP PUBLIC LIBRARY - 1577000

Net Pension Liability as of 2017	\$57,108
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(418)
- Net Difference Between Projected and Actual Investment	(4,751)
- Change of Assumptions	(8,494)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	707
Pension Expense/Income	11,811
Contributions	(8,065)
Total Activity in FY 2018	(9,210)
Net Pension Liability as of 2018	\$47,898

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1578000
 Submission Unit Name: TOWN OF FRENCH LICK

Wages: \$513,091 Proportionate Share: 0.0001006

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$493,893	\$341,743

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,469	\$23
Net Difference Between Projected and Actual	10,121	0
Change of Assumptions	814	54,872
Changes in Proportion and Differences Between	385	43,925
Total	\$15,789	\$98,820

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,583
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,153)
Total	\$20,430

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,466

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$17,185)
2020	(25,279)
2021	(34,514)
2022	(6,053)
2023	0
Thereafter	0
Total	(\$83,031)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$537,958	\$341,743	\$178,121

PERF Net Pension Liability - Unaudited

TOWN OF FRENCH LICK - 1578000

Net Pension Liability as of 2017	\$493,893
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,551)
- Net Difference Between Projected and Actual Investment	(43,242)
- Change of Assumptions	(61,988)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,333)
Pension Expense/Income	20,430
Contributions	(57,466)
Total Activity in FY 2018	(152,150)
Net Pension Liability as of 2018	\$341,743

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1579000
 Submission Unit Name: TOWN OF LAGRO

Wages: \$76,837 Proportionate Share: 0.0000151

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$67,369	\$51,295

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$671	\$4
Net Difference Between Projected and Actual	1,519	0
Change of Assumptions	122	8,236
Changes in Proportion and Differences Between	3	554
Total	\$2,315	\$8,794

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,043
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,599)
Total	\$6,444

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,605

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$405
2020	(2,163)
2021	(3,812)
2022	(909)
2023	0
Thereafter	0
Total	(\$6,479)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$80,747	\$51,295	\$26,736

PERF Net Pension Liability - Unaudited

TOWN OF LAGRO - 1579000

Net Pension Liability as of 2017	\$67,369
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(560)
- Net Difference Between Projected and Actual Investment	(5,760)
- Change of Assumptions	(9,196)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,603
Pension Expense/Income	6,444
Contributions	(8,605)
Total Activity in FY 2018	(16,074)
Net Pension Liability as of 2018	\$51,295

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1580000
 Submission Unit Name: PERRY TOWNSHIP - MONROE COUNTY

Wages: \$231,372 Proportionate Share: 0.0000453

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$144,108	\$153,886

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,013	\$11
Net Difference Between Projected and Actual	4,558	0
Change of Assumptions	367	24,709
Changes in Proportion and Differences Between	37,542	26,065
Total	\$44,480	\$50,785

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,128
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,264)
Total	\$15,864

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,914

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$7,886)
2020	3,946
2021	358
2022	(2,723)
2023	0
Thereafter	0
Total	(\$6,305)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$242,242	\$153,886	\$80,207

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - MONROE COUNTY - 1580000

Net Pension Liability as of 2017	\$144,108
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(623)
- Net Difference Between Projected and Actual Investment	(11,012)
- Change of Assumptions	(26,656)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,119
Pension Expense/Income	15,864
Contributions	(25,914)
Total Activity in FY 2018	9,778
Net Pension Liability as of 2018	\$153,886

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1582000
 Submission Unit Name: BENTON COUNTY PUBLIC LIBRARY

Wages: \$85,292 Proportionate Share: 0.0000167

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$72,723	\$56,731

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$742	\$4
Net Difference Between Projected and Actual	1,680	0
Change of Assumptions	135	9,109
Changes in Proportion and Differences Between	1,961	463
Total	\$4,518	\$9,576

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,895
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,209
Total	\$14,104

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,553

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,782
2020	(1,990)
2021	(3,846)
2022	(1,004)
2023	0
Thereafter	0
Total	(\$5,058)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$89,303	\$56,731	\$29,569

PERF Net Pension Liability - Unaudited

BENTON COUNTY PUBLIC LIBRARY - 1582000

Net Pension Liability as of 2017	\$72,723
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(587)
- Net Difference Between Projected and Actual Investment	(6,178)
- Change of Assumptions	(10,142)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,636)
Pension Expense/Income	14,104
Contributions	(9,553)
Total Activity in FY 2018	(15,992)
Net Pension Liability as of 2018	\$56,731

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1583000
 Submission Unit Name: CLOVERDALE COMMUNITY SCHOOL CORPORATION

Wages: \$883,025 Proportionate Share: 0.0001731

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$795,939	\$588,029

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,690	\$40
Net Difference Between Projected and Actual	17,415	0
Change of Assumptions	1,401	94,416
Changes in Proportion and Differences Between	218	18,591
Total	\$26,724	\$113,047

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,199
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,417)
Total	\$77,782

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,896

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,277
2020	(29,744)
2021	(48,442)
2022	(10,414)
2023	0
Thereafter	0
Total	(\$86,323)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$925,651	\$588,029	\$306,488

PERF Net Pension Liability - Unaudited

CLOVERDALE COMMUNITY SCHOOL CORPORATION - 1583000

Net Pension Liability as of 2017	\$795,939
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,848)
- Net Difference Between Projected and Actual Investment	(68,583)
- Change of Assumptions	(105,794)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,571)
Pension Expense/Income	77,782
Contributions	(98,896)
Total Activity in FY 2018	(207,910)
Net Pension Liability as of 2018	\$588,029

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1584000
 Submission Unit Name: WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	13,115	0
Total	\$13,115	\$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	
2019	\$11,924
2020	1,191
2021	0
2022	0
2023	0
Thereafter	0
Total	\$13,115

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,924)
Pension Expense/Income	11,924
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1585000
 Submission Unit Name: TOWN OF WEST BADEN SPRINGS

Wages: \$352,754 Proportionate Share: 0.0000691

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$277,954	\$234,736

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,070	\$16
Net Difference Between Projected and Actual	6,952	0
Change of Assumptions	559	37,690
Changes in Proportion and Differences Between	21,067	8,720
Total	\$31,648	\$46,426

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,805
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,607
Total	\$43,412

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,431

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,329
2020	(4,200)
2021	(11,750)
2022	(4,157)
2023	0
Thereafter	0
Total	(\$14,778)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$369,512	\$234,736	\$122,347

PERF Net Pension Liability - Unaudited

TOWN OF WEST BADEN SPRINGS - 1585000

Net Pension Liability as of 2017	\$277,954
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,009)
- Net Difference Between Projected and Actual Investment	(23,079)
- Change of Assumptions	(41,594)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,483
Pension Expense/Income	43,412
Contributions	(37,431)
Total Activity in FY 2018	(43,218)
Net Pension Liability as of 2018	\$234,736

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1586000
 Submission Unit Name: WRIGHT TOWNSHIP - GREENE COUNTY

Wages: \$12,600 Proportionate Share: 0.0000025

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$14,723	\$8,493

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111	\$1
Net Difference Between Projected and Actual	252	0
Change of Assumptions	20	1,364
Changes in Proportion and Differences Between	345	2,810
Total	\$728	\$4,175

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,332
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(515)
Total	\$817

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,687

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$889)
2020	(1,114)
2021	(1,293)
2022	(151)
2023	0
Thereafter	0
Total	(\$3,447)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,369	\$8,493	\$4,426

PERF Net Pension Liability - Unaudited
WRIGHT TOWNSHIP - GREENE COUNTY - 1586000

Net Pension Liability as of 2017	\$14,723
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(159)
- Net Difference Between Projected and Actual Investment	(1,339)
- Change of Assumptions	(1,580)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,282)
Pension Expense/Income	817
Contributions	(1,687)
	(6,230)
Total Activity in FY 2018	(6,230)
Net Pension Liability as of 2018	\$8,493

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1587000
 Submission Unit Name: JACKSON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$50,904 Proportionate Share: 0.0000100

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$44,615	\$33,970

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$444	\$2
Net Difference Between Projected and Actual	1,006	0
Change of Assumptions	81	5,454
Changes in Proportion and Differences Between	51	169
Total	\$1,582	\$5,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,326
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	278
Total	\$5,604

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,701

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$503
2020	(1,422)
2021	(2,523)
2022	(601)
2023	0
Thereafter	0
Total	(\$4,043)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$53,475	\$33,970	\$17,706

PERF Net Pension Liability - Unaudited

JACKSON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1587000

Net Pension Liability as of 2017	\$44,615
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(370)
- Net Difference Between Projected and Actual Investment	(3,814)
- Change of Assumptions	(6,089)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(275)
Pension Expense/Income	5,604
Contributions	(5,701)
Total Activity in FY 2018	(10,645)
Net Pension Liability as of 2018	\$33,970

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1588000
 Submission Unit Name: LINTON HOUSING AUTHORITY

Wages: \$91,638 Proportionate Share: 0.0000180

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$82,092	\$61,147

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$800	\$4
Net Difference Between Projected and Actual	1,811	0
Change of Assumptions	146	9,818
Changes in Proportion and Differences Between	39	1,593
Total	\$2,796	\$11,415

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,587
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(696)
Total	\$8,891

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,263

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$326
2020	(2,960)
2021	(4,903)
2022	(1,082)
2023	0
Thereafter	0
Total	(\$8,619)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$96,255	\$61,147	\$31,870

PERF Net Pension Liability - Unaudited

LINTON HOUSING AUTHORITY - 1588000

Net Pension Liability as of 2017	\$82,092
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(699)
- Net Difference Between Projected and Actual Investment	(7,059)
- Change of Assumptions	(10,990)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(825)
Pension Expense/Income	8,891
Contributions	(10,263)
Total Activity in FY 2018	(20,945)
Net Pension Liability as of 2018	\$61,147

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1589000
 Submission Unit Name: TOWN OF MENTONE

Wages: \$192,129 Proportionate Share: 0.0000377

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$166,416	\$128,069

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,675	\$9
Net Difference Between Projected and Actual	3,793	0
Change of Assumptions	305	20,563
Changes in Proportion and Differences Between	1,174	2,427
Total	\$6,947	\$22,999

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,080
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,551)
Total	\$17,529

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,518

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$463
2020	(5,100)
2021	(9,147)
2022	(2,268)
2023	0
Thereafter	0
Total	(\$16,052)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$201,601	\$128,069	\$66,751

PERF Net Pension Liability - Unaudited

TOWN OF MENTONE - 1589000

Net Pension Liability as of 2017	\$166,416
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,365)
- Net Difference Between Projected and Actual Investment	(14,187)
- Change of Assumptions	(22,930)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,124
Pension Expense/Income	17,529
Contributions	(21,518)
Total Activity in FY 2018	(38,347)
Net Pension Liability as of 2018	\$128,069

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1590000
 Submission Unit Name: NORTHEAST INDIANA SOLID WASTE MANAGEMENT DISTRICT

Wages: \$261,635 Proportionate Share: 0.0000513

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$215,939	\$174,268

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,279	\$12
Net Difference Between Projected and Actual	5,161	0
Change of Assumptions	415	27,981
Changes in Proportion and Differences Between	9,468	12,047
Total	\$17,323	\$40,040

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,324
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,392)
Total	\$25,932

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,303

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,858)
2020	(5,465)
2021	(10,309)
2022	(3,085)
2023	0
Thereafter	0
Total	(\$22,717)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$274,327	\$174,268	\$90,831

PERF Net Pension Liability - Unaudited

NORTHEAST INDIANA SOLID WASTE MANAGEMENT DISTRICT - 1590000

Net Pension Liability as of 2017	\$215,939
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,666)
- Net Difference Between Projected and Actual Investment	(18,171)
- Change of Assumptions	(31,033)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,570
Pension Expense/Income	25,932
Contributions	(29,303)
Total Activity in FY 2018	(41,671)
Net Pension Liability as of 2018	\$174,268

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1591000
 Submission Unit Name: SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION

Wages: \$574,460 Proportionate Share: 0.0001126

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$470,693	\$382,507

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,002	\$26
Net Difference Between Projected and Actual	11,328	0
Change of Assumptions	911	61,417
Changes in Proportion and Differences Between	21,720	1,450
Total	\$38,961	\$62,893

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,975
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,064
Total	\$69,039

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,337

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$13,813
2020	(9,011)
2021	(21,959)
2022	(6,775)
2023	0
Thereafter	0
Total	(\$23,932)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$602,128	\$382,507	\$199,368

PERF Net Pension Liability - Unaudited

SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION - 1591000

Net Pension Liability as of 2017	\$470,693
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,598)
- Net Difference Between Projected and Actual Investment	(39,528)
- Change of Assumptions	(68,063)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,301
Pension Expense/Income	69,039
Contributions	(64,337)
Total Activity in FY 2018	(88,186)
Net Pension Liability as of 2018	\$382,507

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1592000
 Submission Unit Name: WARREN COUNTY HIGHWAY

Wages: \$844,447 Proportionate Share: 0.0001655

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$686,632	\$562,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,353	\$38
Net Difference Between Projected and Actual	16,650	0
Change of Assumptions	1,339	90,271
Changes in Proportion and Differences Between	37,952	628
Total	\$63,294	\$90,937

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,151
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,414
Total	\$107,565

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,501

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$25,246
2020	(11,695)
2021	(31,238)
2022	(9,956)
2023	0
Thereafter	0
Total	(\$27,643)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$885,010	\$562,211	\$293,031

PERF Net Pension Liability - Unaudited

WARREN COUNTY HIGHWAY - 1592000

Net Pension Liability as of 2017	\$686,632
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,192)
- Net Difference Between Projected and Actual Investment	(57,538)
- Change of Assumptions	(99,956)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,201
Pension Expense/Income	107,565
Contributions	(94,501)
Total Activity in FY 2018	(124,421)
Net Pension Liability as of 2018	\$562,211

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1592001
 Submission Unit Name: WARREN COUNTY-GENERAL

Wages: \$1,409,403 Proportionate Share: 0.0002762

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,233,171	\$938,264

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,271	\$64
Net Difference Between Projected and Actual	27,788	0
Change of Assumptions	2,235	150,651
Changes in Proportion and Differences Between	13,951	2,228
Total	\$56,245	\$152,943

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$147,114
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,829
Total	\$149,943

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,425

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$28,242
2020	(38,179)
2021	(70,145)
2022	(16,616)
2023	0
Thereafter	0
Total	(\$96,698)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,476,978	\$938,264	\$489,035

PERF Net Pension Liability - Unaudited

WARREN COUNTY-GENERAL - 1592001

Net Pension Liability as of 2017	\$1,233,171
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,255)
- Net Difference Between Projected and Actual Investment	(105,451)
- Change of Assumptions	(168,216)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,503)
Pension Expense/Income	149,943
Contributions	(156,425)
Total Activity in FY 2018	(294,907)
Net Pension Liability as of 2018	\$938,264

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1593000

Submission Unit Name: WARRICK COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$456,903 Proportionate Share: 0.0000895

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$414,031	\$304,036

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,976	\$21
Net Difference Between Projected and Actual	9,004	0
Change of Assumptions	724	48,817
Changes in Proportion and Differences Between	16,996	9,684
Total	\$30,700	\$58,522

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,671
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,900
Total	\$62,571

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,173

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$17,398
2020	(14,287)
2021	(25,547)
2022	(5,386)
2023	0
Thereafter	0
Total	(\$27,822)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$478,601	\$304,036	\$158,467

PERF Net Pension Liability - Unaudited

WARRICK COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1593000

Net Pension Liability as of 2017	\$414,031
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,587)
- Net Difference Between Projected and Actual Investment	(35,730)
- Change of Assumptions	(54,741)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,335)
Pension Expense/Income	62,571
Contributions	(51,173)
Total Activity in FY 2018	(109,995)
Net Pension Liability as of 2018	\$304,036

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1594000
 Submission Unit Name: WEST CREEK TOWNSHIP-LAKE COUNTY

Wages: \$394,924 Proportionate Share: 0.0000774

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$347,554	\$262,931

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,439	\$18
Net Difference Between Projected and Actual	7,787	0
Change of Assumptions	626	42,217
Changes in Proportion and Differences Between	555	3,254
Total	\$12,407	\$45,489

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,226
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(411)
Total	\$40,815

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,232

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,044
2020	(11,506)
2021	(19,965)
2022	(4,655)
2023	0
Thereafter	0
Total	(\$33,082)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$413,896	\$262,931	\$137,043

PERF Net Pension Liability - Unaudited

WEST CREEK TOWNSHIP-LAKE COUNTY - 1594000

Net Pension Liability as of 2017	\$347,554
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,909)
- Net Difference Between Projected and Actual Investment	(29,765)
- Change of Assumptions	(47,171)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,361)
Pension Expense/Income	40,815
Contributions	(44,232)
Total Activity in FY 2018	(84,623)
Net Pension Liability as of 2018	\$262,931

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1595000
 Submission Unit Name: WEST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$62,108 Proportionate Share: 0.0000122

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$55,769	\$41,444

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$542	\$3
Net Difference Between Projected and Actual	1,227	0
Change of Assumptions	99	6,654
Changes in Proportion and Differences Between	4	1,855
Total	\$1,872	\$8,512

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,498
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,803)
Total	(\$6,305)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,956

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$486)
2020	(2,068)
2021	(3,352)
2022	(734)
2023	0
Thereafter	0
Total	(\$6,640)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$65,239	\$41,444	\$21,601

PERF Net Pension Liability - Unaudited

WEST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1595000

Net Pension Liability as of 2017	\$55,769
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(477)
- Net Difference Between Projected and Actual Investment	(4,799)
- Change of Assumptions	(7,450)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,662
Pension Expense/Income	(6,305)
Contributions	(6,956)
Total Activity in FY 2018	(14,325)
Net Pension Liability as of 2018	\$41,444

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1596000
 Submission Unit Name: BROWN TOWNSHIP - MORGAN COUNTY

Wages: \$129,007 Proportionate Share: 0.0000253

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$109,308	\$85,945

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,124	\$6
Net Difference Between Projected and Actual	2,545	0
Change of Assumptions	205	13,800
Changes in Proportion and Differences Between	6,133	1,404
Total	\$10,007	\$15,210

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,476
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,191
Total	\$19,667

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,848

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,846
2020	(2,726)
2021	(5,800)
2022	(1,523)
2023	0
Thereafter	0
Total	(5,203)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$135,292	\$85,945	\$44,796

PERF Net Pension Liability - Unaudited
BROWN TOWNSHIP - MORGAN COUNTY - 1596000

Net Pension Liability as of 2017	\$109,308
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(873)
- Net Difference Between Projected and Actual Investment	(9,266)
- Change of Assumptions	(15,350)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,693)
Pension Expense/Income	19,667
Contributions	(13,848)
Total Activity in FY 2018	(23,363)
Net Pension Liability as of 2018	\$85,945

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1597000
 Submission Unit Name: BUCK CREEK TOWNSHIP - HANCOCK COUNTY

Wages: \$102,524 Proportionate Share: 0.0000201

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$97,708	\$68,281

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$893	\$5
Net Difference Between Projected and Actual	2,022	0
Change of Assumptions	163	10,963
Changes in Proportion and Differences Between	932	10,019
Total	\$4,010	\$20,987

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,706
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,649)
Total	\$5,057

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,461

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,451)
2020	(5,668)
2021	(7,649)
2022	(1,209)
2023	0
Thereafter	0
Total	(\$16,977)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$107,485	\$68,281	\$35,589

PERF Net Pension Liability - Unaudited
BUCK CREEK TOWNSHIP - HANCOCK COUNTY - 1597000

Net Pension Liability as of 2017	\$97,708
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(892)
- Net Difference Between Projected and Actual Investment	(8,535)
- Change of Assumptions	(12,369)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,227)
Pension Expense/Income	5,057
Contributions	(7,461)
Total Activity in FY 2018	(29,427)
Net Pension Liability as of 2018	\$68,281

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1598000
 Submission Unit Name: CHESTER TOWNSHIP - WABASH COUNTY

Wages: \$134,016 Proportionate Share: 0.0000263

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$118,677	\$89,342

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,168	\$6
Net Difference Between Projected and Actual	2,646	0
Change of Assumptions	213	14,345
Changes in Proportion and Differences Between	22	1,634
Total	\$4,049	\$15,985

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,008
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(513)
Total	\$13,495

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,010

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$588
2020	(4,038)
2021	(6,905)
2022	(1,581)
2023	0
Thereafter	0
Total	(\$11,936)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$140,639	\$89,342	\$46,566

PERF Net Pension Liability - Unaudited
CHESTER TOWNSHIP - WABASH COUNTY - 1598000

Net Pension Liability as of 2017	\$118,677
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,000)
- Net Difference Between Projected and Actual Investment	(10,177)
- Change of Assumptions	(16,037)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(606)
Pension Expense/Income	13,495
Contributions	(15,010)
	(29,335)
Total Activity in FY 2018	(29,335)
Net Pension Liability as of 2018	\$89,342

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1599000
 Submission Unit Name: TOWN OF CONVERSE

Wages: \$214,470 Proportionate Share: 0.0000420

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$205,231	\$142,676

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,866	\$10
Net Difference Between Projected and Actual	4,225	0
Change of Assumptions	340	22,909
Changes in Proportion and Differences Between	195	11,958
Total	\$6,626	\$34,877

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,371
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,762)
Total	\$15,609

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,021

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,732)
2020	(9,783)
2021	(14,207)
2022	(2,529)
2023	0
Thereafter	0
Total	(\$28,251)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$224,595	\$142,676	\$74,364

PERF Net Pension Liability - Unaudited

TOWN OF CONVERSE - 1599000

Net Pension Liability as of 2017	\$205,231
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,883)
- Net Difference Between Projected and Actual Investment	(17,949)
- Change of Assumptions	(25,864)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,447)
Pension Expense/Income	15,609
Contributions	(24,021)
Total Activity in FY 2018	(62,555)
Net Pension Liability as of 2018	\$142,676

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1600000
 Submission Unit Name: FORT BRANCH-JOHNSON TOWNSHIP PUBLIC LIBRARY

Wages: \$69,497 Proportionate Share: 0.0000136

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$52,200	\$46,200

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$604	\$3
Net Difference Between Projected and Actual	1,368	0
Change of Assumptions	110	7,418
Changes in Proportion and Differences Between	24,646	170
Total	\$26,728	\$7,591

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,244
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,467
Total	\$15,711

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,200

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,236
2020	6,411
2021	4,309
2022	(819)
2023	0
Thereafter	0
Total	\$19,137

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$72,726	\$46,200	\$24,080

PERF Net Pension Liability - Unaudited

FORT BRANCH-JOHNSON TOWNSHIP PUBLIC LIBRARY - 1600000

Net Pension Liability as of 2017	\$52,200
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(349)
- Net Difference Between Projected and Actual Investment	(4,272)
- Change of Assumptions	(8,146)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,256
Pension Expense/Income	15,711
Contributions	(33,200)
Total Activity in FY 2018	(6,000)
Net Pension Liability as of 2018	\$46,200

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1601000
 Submission Unit Name: THE INDIANAPOLIS LOCAL PUBLIC IMPROVEMENT BOND BAN

Wages: \$527,628 Proportionate Share: 0.0001034

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$557,693	\$351,254

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,594	\$24
Net Difference Between Projected and Actual	10,403	0
Change of Assumptions	837	56,399
Changes in Proportion and Differences Between	2,381	66,701
Total	\$18,215	\$123,124

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,075
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,448)
Total	\$5,627

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,094

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$17,599)
2020	(35,466)
2021	(45,623)
2022	(6,221)
2023	0
Thereafter	0
Total	(\$104,909)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$552,931	\$351,254	\$183,078

PERF Net Pension Liability - Unaudited

THE INDIANAPOLIS LOCAL PUBLIC IMPROVEMENT BOND BAN - 1601000

Net Pension Liability as of 2017	\$557,693
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,588)
- Net Difference Between Projected and Actual Investment	(49,853)
- Change of Assumptions	(64,516)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,015)
Pension Expense/Income	5,627
Contributions	(59,094)
Total Activity in FY 2018	(206,439)
Net Pension Liability as of 2018	\$351,254

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1602000
 Submission Unit Name: LANESVILLE COMMUNITY SCHOOL CORP.

Wages: \$591,105 Proportionate Share: 0.0001158

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$503,262	\$393,378

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,145	\$27
Net Difference Between Projected and Actual	11,650	0
Change of Assumptions	937	63,162
Changes in Proportion and Differences Between	15,261	476
Total	\$32,993	\$63,665

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,679
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,530
Total	\$73,209

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,202

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$15,544
2020	(12,778)
2021	(26,471)
2022	(6,967)
2023	0
Thereafter	0
Total	(\$30,672)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$619,240	\$393,378	\$205,033

PERF Net Pension Liability - Unaudited
LANESVILLE COMMUNITY SCHOOL CORP. - 1602000

Net Pension Liability as of 2017	\$503,262
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,048)
- Net Difference Between Projected and Actual Investment	(42,725)
- Change of Assumptions	(70,305)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	187
Pension Expense/Income	73,209
Contributions	(66,202)
Total Activity in FY 2018	(109,884)
Net Pension Liability as of 2018	\$393,378

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1603000
 Submission Unit Name: TOWN OF SHOALS

Wages: \$218,266 Proportionate Share: 0.0000428

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$196,754	\$145,394

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,901	\$10
Net Difference Between Projected and Actual	4,306	0
Change of Assumptions	346	23,345
Changes in Proportion and Differences Between	670	3,900
Total	\$7,223	\$27,255

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,797
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(965)
Total	\$21,832

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,446

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,745
2020	(7,232)
2021	(11,969)
2022	(2,576)
2023	0
Thereafter	0
Total	(\$20,032)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$228,873	\$145,394	\$75,781

PERF Net Pension Liability - Unaudited

TOWN OF SHOALS - 1603000

Net Pension Liability as of 2017	\$196,754
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,693)
- Net Difference Between Projected and Actual Investment	(16,952)
- Change of Assumptions	(26,158)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,943)
Pension Expense/Income	21,832
Contributions	(24,446)
Total Activity in FY 2018	(51,360)
Net Pension Liability as of 2018	\$145,394

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1605000
 Submission Unit Name: PIKE COUNTY PUBLIC LIBRARY

Wages: \$51,000 Proportionate Share: 0.0000100

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$41,939	\$33,970

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$444	\$2
Net Difference Between Projected and Actual	1,006	0
Change of Assumptions	81	5,454
Changes in Proportion and Differences Between	4,270	464
Total	\$5,801	\$5,920

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,326
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,768
Total	\$13,094

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,712

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,208
2020	(748)
2021	(1,977)
2022	(602)
2023	0
Thereafter	0
Total	(\$119)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$53,475	\$33,970	\$17,706

PERF Net Pension Liability - Unaudited

PIKE COUNTY PUBLIC LIBRARY - 1605000

Net Pension Liability as of 2017	\$41,939
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(321)
- Net Difference Between Projected and Actual Investment	(3,525)
- Change of Assumptions	(6,046)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,459)
Pension Expense/Income	13,094
Contributions	(5,712)
Total Activity in FY 2018	(7,969)
Net Pension Liability as of 2018	\$33,970

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1606000
 Submission Unit Name: TOWN OF DILLSBORO

Wages: \$421,352 Proportionate Share: 0.0000826

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$324,354	\$280,596

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,670	\$19
Net Difference Between Projected and Actual	8,310	0
Change of Assumptions	669	45,054
Changes in Proportion and Differences Between	28,347	7,785
Total	\$40,996	\$52,858

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,996
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	207
Total	\$44,203

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,191

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,623
2020	(2,654)
2021	(11,862)
2022	(4,969)
2023	0
Thereafter	0
Total	(11,862)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$441,703	\$280,596	\$146,250

PERF Net Pension Liability - Unaudited

TOWN OF DILLSBORO - 1606000

Net Pension Liability as of 2017	\$324,354
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,257)
- Net Difference Between Projected and Actual Investment	(26,735)
- Change of Assumptions	(49,593)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,815
Pension Expense/Income	44,203
Contributions	(47,191)
Total Activity in FY 2018	(43,758)
Net Pension Liability as of 2018	\$280,596

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1607000
 Submission Unit Name: FAIRMOUNT PUBLIC LIBRARY

Wages: \$34,534 Proportionate Share: 0.0000068

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$30,785	\$23,100

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$302	\$2
Net Difference Between Projected and Actual	684	0
Change of Assumptions	55	3,709
Changes in Proportion and Differences Between	17	450
Total	\$1,058	\$4,161

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,622
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(212)
Total	\$3,410

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$185
2020	(1,071)
2021	(1,809)
2022	(408)
2023	0
Thereafter	0
Total	(\$3,103)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$36,363	\$23,100	\$12,040

PERF Net Pension Liability - Unaudited

FAIRMOUNT PUBLIC LIBRARY - 1607000

Net Pension Liability as of 2017	\$30,785
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(261)
- Net Difference Between Projected and Actual Investment	(2,643)
- Change of Assumptions	(4,148)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(175)
Pension Expense/Income	3,410
Contributions	(3,868)
Total Activity in FY 2018	(7,685)
Net Pension Liability as of 2018	\$23,100

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1608000
 Submission Unit Name: TOWN OF EDGEWOOD

Wages: \$422,180 Proportionate Share: 0.0000827

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$356,923	\$280,936

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,674	\$19
Net Difference Between Projected and Actual	8,320	0
Change of Assumptions	669	45,108
Changes in Proportion and Differences Between	8,051	15,551
Total	\$20,714	\$60,678

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,049
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,048)
Total	\$32,001

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,285

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,219)
2020	(10,369)
2021	(18,400)
2022	(4,976)
2023	0
Thereafter	0
Total	(\$39,964)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$442,238	\$280,936	\$146,427

PERF Net Pension Liability - Unaudited

TOWN OF EDGEWOOD - 1608000

Net Pension Liability as of 2017	\$356,923
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,846)
- Net Difference Between Projected and Actual Investment	(30,244)
- Change of Assumptions	(50,170)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,557
Pension Expense/Income	32,001
Contributions	(47,285)
Total Activity in FY 2018	(75,987)
Net Pension Liability as of 2018	\$280,936

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1609000
 Submission Unit Name: REGION 3-A DEVELOPMENT AND REGIONAL PLANNING COMM

Wages: \$228,967 Proportionate Share: 0.0000449

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$168,200	\$152,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,995	\$10
Net Difference Between Projected and Actual	4,517	0
Change of Assumptions	363	24,490
Changes in Proportion and Differences Between	20,931	10,715
Total	\$27,806	\$35,215

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,915
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,100)
Total	\$19,815

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,058

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$987
2020	(517)
2021	(5,179)
2022	(2,700)
2023	0
Thereafter	0
Total	(\$7,409)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$240,103	\$152,527	\$79,499

PERF Net Pension Liability - Unaudited

REGION 3-A DEVELOPMENT AND REGIONAL PLANNING COMM - 1609000

Net Pension Liability as of 2017	\$168,200
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,078)
- Net Difference Between Projected and Actual Investment	(13,656)
- Change of Assumptions	(26,828)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,132
Pension Expense/Income	19,815
Contributions	(24,058)
Total Activity in FY 2018	(15,673)
Net Pension Liability as of 2018	\$152,527

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1610000
 Submission Unit Name: ROME CITY HOUSING AUTHORITY

Wages: \$73,941 Proportionate Share: 0.0000145

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$59,785	\$49,257

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$644	\$3
Net Difference Between Projected and Actual	1,459	0
Change of Assumptions	117	7,909
Changes in Proportion and Differences Between	3,404	4,727
Total	\$5,624	\$12,639

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,723
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	146
Total	\$7,869

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,720

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,849)
2020	(1,501)
2021	(2,794)
2022	(871)
2023	0
Thereafter	0
Total	(\$7,015)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$77,539	\$49,257	\$25,673

PERF Net Pension Liability - Unaudited

ROME CITY HOUSING AUTHORITY - 1610000

Net Pension Liability as of 2017	\$59,785
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(448)
- Net Difference Between Projected and Actual Investment	(5,001)
- Change of Assumptions	(8,752)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,524
Pension Expense/Income	7,869
Contributions	(7,720)
Total Activity in FY 2018	(10,528)
Net Pension Liability as of 2018	\$49,257

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1611000
 Submission Unit Name: RIPLEY COUNTY

Wages: \$4,661,997 Proportionate Share: 0.0009137

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,148,789	\$3,103,880

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,593	\$212
Net Difference Between Projected and Actual	91,925	0
Change of Assumptions	7,395	498,371
Changes in Proportion and Differences Between	42,296	54,970
Total	\$182,209	\$553,553

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$486,669
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,422
Total	\$504,091

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$517,501

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$71,721
2020	(141,982)
2021	(246,112)
2022	(54,971)
2023	0
Thereafter	0
Total	(\$371,344)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,886,006	\$3,103,880	\$1,617,781

PERF Net Pension Liability - Unaudited

RIPLEY COUNTY - 1611000

Net Pension Liability as of 2017	\$4,148,789
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,189)
- Net Difference Between Projected and Actual Investment	(356,335)
- Change of Assumptions	(557,588)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(82,387)
Pension Expense/Income	504,091
Contributions	(517,501)
Total Activity in FY 2018	(1,044,909)
Net Pension Liability as of 2018	\$3,103,880

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1612000
 Submission Unit Name: TOWN OF WINSLOW

Wages: \$117,992 Proportionate Share: 0.0000231

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$117,339	\$78,472

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,026	\$5
Net Difference Between Projected and Actual	2,324	0
Change of Assumptions	187	12,600
Changes in Proportion and Differences Between	5,386	9,520
Total	\$8,923	\$22,125

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,304
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	817
Total	\$13,121

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,216

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,779
2020	(5,871)
2021	(8,719)
2022	(1,391)
2023	0
Thereafter	0
Total	(\$13,202)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$123,527	\$78,472	\$40,900

PERF Net Pension Liability - Unaudited

TOWN OF WINSLOW - 1612000

Net Pension Liability as of 2017	\$117,339
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,116)
- Net Difference Between Projected and Actual Investment	(10,354)
- Change of Assumptions	(14,297)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,005)
Pension Expense/Income	13,121
Contributions	(13,216)
Total Activity in FY 2018	(38,867)
Net Pension Liability as of 2018	\$78,472

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1613000
 Submission Unit Name: EAST PORTER COUNTY SCHOOL CORPORATION

Wages: \$941,502 Proportionate Share: 0.0001845

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$828,509	\$626,755

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,197	\$43
Net Difference Between Projected and Actual	18,562	0
Change of Assumptions	1,493	100,634
Changes in Proportion and Differences Between	261	9,612
Total	\$28,513	\$110,289

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,271
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,767)
Total	\$88,504

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,448

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,501
2020	(27,580)
2021	(47,598)
2022	(11,099)
2023	0
Thereafter	0
Total	(\$81,776)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$986,613	\$626,755	\$326,672

PERF Net Pension Liability - Unaudited

EAST PORTER COUNTY SCHOOL CORPORATION - 1613000

Net Pension Liability as of 2017	\$828,509
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,937)
- Net Difference Between Projected and Actual Investment	(70,955)
- Change of Assumptions	(112,443)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,525
Pension Expense/Income	88,504
Contributions	(105,448)
Total Activity in FY 2018	(201,754)
Net Pension Liability as of 2018	\$626,755

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1614000
 Submission Unit Name: MADISON TOWNSHIP - DUBOIS COUNTY

Wages: \$8,880 Proportionate Share: 0.0000017

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$8,031	\$5,775

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76	\$0
Net Difference Between Projected and Actual	171	0
Change of Assumptions	14	927
Changes in Proportion and Differences Between	36	549
Total	\$297	\$1,476

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$905
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(272)
Total	\$633

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$995

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$210)
2020	(352)
2021	(515)
2022	(102)
2023	0
Thereafter	0
Total	(\$1,179)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,091	\$5,775	\$3,010

PERF Net Pension Liability - Unaudited
MADISON TOWNSHIP - DUBOIS COUNTY - 1614000

Net Pension Liability as of 2017	\$8,031
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(71)
- Net Difference Between Projected and Actual Investment	(696)
- Change of Assumptions	(1,042)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(85)
Pension Expense/Income	633
Contributions	(995)
	<hr/>
Total Activity in FY 2018	(2,256)
	<hr/>
Net Pension Liability as of 2018	\$5,775

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1615000
 Submission Unit Name: NEW CASTLE HOUSING AUTHORITY

Wages: \$228,517 Proportionate Share: 0.0000448

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$204,339	\$152,188

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,990	\$10
Net Difference Between Projected and Actual	4,507	0
Change of Assumptions	363	24,436
Changes in Proportion and Differences Between	55	17,290
Total	\$6,915	\$41,736

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,862
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,491)
Total	\$8,371

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,594

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$11,362)
2020	(8,563)
2021	(12,202)
2022	(2,694)
2023	0
Thereafter	0
Total	(\$34,821)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$239,568	\$152,188	\$79,322

PERF Net Pension Liability - Unaudited

NEW CASTLE HOUSING AUTHORITY - 1615000

Net Pension Liability as of 2017	\$204,339
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,742)
- Net Difference Between Projected and Actual Investment	(17,571)
- Change of Assumptions	(27,354)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,739
Pension Expense/Income	8,371
Contributions	(25,594)
Total Activity in FY 2018	(52,151)
Net Pension Liability as of 2018	\$152,188

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1616000
 Submission Unit Name: PLEASANT TOWNSHIP - WABASH COUNTY

Wages: \$54,216 Proportionate Share: 0.0000106

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$47,292	\$36,009

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$471	\$2
Net Difference Between Projected and Actual	1,066	0
Change of Assumptions	86	5,782
Changes in Proportion and Differences Between	181	802
Total	\$1,804	\$6,586

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,646
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	268
Total	\$5,914

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,013

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$517
2020	(1,743)
2021	(2,919)
2022	(637)
2023	0
Thereafter	0
Total	(\$4,782)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$56,683	\$36,009	\$18,768

PERF Net Pension Liability - Unaudited
PLEASANT TOWNSHIP - WABASH COUNTY - 1616000

Net Pension Liability as of 2017	\$47,292
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(392)
- Net Difference Between Projected and Actual Investment	(4,044)
- Change of Assumptions	(6,455)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,293)
Pension Expense/Income	5,914
Contributions	(5,013)
Total Activity in FY 2018	(11,283)
Net Pension Liability as of 2018	\$36,009

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1617000
 Submission Unit Name: TOWN OF POSEYVILLE

Wages: \$290,008 Proportionate Share: 0.0000568

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$244,493	\$192,952

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,523	\$13
Net Difference Between Projected and Actual	5,714	0
Change of Assumptions	460	30,981
Changes in Proportion and Differences Between	5,800	2,747
Total	\$14,497	\$33,741

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,254
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,275)
Total	\$19,979

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,481

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,822
2020	(6,146)
2021	(12,502)
2022	(3,418)
2023	0
Thereafter	0
Total	(\$19,244)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$303,738	\$192,952	\$100,569

PERF Net Pension Liability - Unaudited

TOWN OF POSEYVILLE - 1617000

Net Pension Liability as of 2017	\$244,493
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,943)
- Net Difference Between Projected and Actual Investment	(20,702)
- Change of Assumptions	(34,447)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,053
Pension Expense/Income	19,979
Contributions	(32,481)
Total Activity in FY 2018	(51,541)
Net Pension Liability as of 2018	\$192,952

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1619000
 Submission Unit Name: WILSON EDUCATION CENTER

Wages: \$303,235 Proportionate Share: 0.0000594

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$257,877	\$201,784

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,639	\$14
Net Difference Between Projected and Actual	5,976	0
Change of Assumptions	481	32,399
Changes in Proportion and Differences Between	6,614	780
Total	\$15,710	\$33,193

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,639
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,368)
Total	\$16,271

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,714

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,336
2020	(6,663)
2021	(13,582)
2022	(3,574)
2023	0
Thereafter	0
Total	(\$17,483)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$317,641	\$201,784	\$105,173

PERF Net Pension Liability - Unaudited

WILSON EDUCATION CENTER - 1619000

Net Pension Liability as of 2017	\$257,877
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,072)
- Net Difference Between Projected and Actual Investment	(21,887)
- Change of Assumptions	(36,058)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,367
Pension Expense/Income	16,271
Contributions	(33,714)
Total Activity in FY 2018	(56,093)
Net Pension Liability as of 2018	\$201,784

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1620000
 Submission Unit Name: TOWN OF DAYTON

Wages: \$104,072 Proportionate Share: 0.0000204

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$86,554	\$69,300

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$906	\$5
Net Difference Between Projected and Actual	2,052	0
Change of Assumptions	165	11,127
Changes in Proportion and Differences Between	3,892	1,713
Total	\$7,015	\$12,845

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,866
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,682
Total	\$14,548

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,857

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,563
2020	(1,975)
2021	(4,191)
2022	(1,227)
2023	0
Thereafter	0
Total	(\$5,830)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$109,089	\$69,300	\$36,120

PERF Net Pension Liability - Unaudited

TOWN OF DAYTON - 1620000

Net Pension Liability as of 2017	\$86,554
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(676)
- Net Difference Between Projected and Actual Investment	(7,299)
- Change of Assumptions	(12,352)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	382
Pension Expense/Income	14,548
Contributions	(11,857)
Total Activity in FY 2018	(17,254)
Net Pension Liability as of 2018	\$69,300

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1621000
 Submission Unit Name: DECATUR COUNTY COMMUNITY SCHOOLS

Wages: \$2,519,821 Proportionate Share: 0.0004938

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,130,387	\$1,677,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,938	\$115
Net Difference Between Projected and Actual	49,680	0
Change of Assumptions	3,997	269,340
Changes in Proportion and Differences Between	56,977	10,579
Total	\$132,592	\$280,034

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$263,016
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	70,885
Total	\$333,901

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$281,218

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$46,793
2020	(54,569)
2021	(109,957)
2022	(29,709)
2023	0
Thereafter	0
Total	(\$147,442)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,640,593	\$1,677,461	\$874,314

PERF Net Pension Liability - Unaudited
DECATUR COUNTY COMMUNITY SCHOOLS - 1621000

Net Pension Liability as of 2017	\$2,130,387
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,982)
- Net Difference Between Projected and Actual Investment	(180,500)
- Change of Assumptions	(299,548)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,579)
Pension Expense/Income	333,901
Contributions	(281,218)
	(452,926)
Total Activity in FY 2018	(452,926)
Net Pension Liability as of 2018	\$1,677,461

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1622000
 Submission Unit Name: CITY OF DUNKIRK

Wages: \$573,416 Proportionate Share: 0.0001124

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$459,985	\$381,828

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,994	\$26
Net Difference Between Projected and Actual	11,308	0
Change of Assumptions	910	61,308
Changes in Proportion and Differences Between	27,003	1,615
Total	\$44,215	\$62,949

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,000
Total	\$65,868

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,223

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$14,740
2020	(6,794)
2021	(19,918)
2022	(6,762)
2023	0
Thereafter	0
Total	(\$18,734)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$601,058	\$381,828	\$199,013

PERF Net Pension Liability - Unaudited

CITY OF DUNKIRK - 1622000

Net Pension Liability as of 2017	\$459,985
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,411)
- Net Difference Between Projected and Actual Investment	(38,392)
- Change of Assumptions	(67,783)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,784
Pension Expense/Income	65,868
Contributions	(64,223)
Total Activity in FY 2018	(78,157)
Net Pension Liability as of 2018	\$381,828

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1623000
 Submission Unit Name: EAST CENTRAL INDIANA SOLID WASTE DISTRICT

Wages: \$138,116 Proportionate Share: 0.0000271

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$124,477	\$92,060

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,204	\$6
Net Difference Between Projected and Actual	2,726	0
Change of Assumptions	219	14,781
Changes in Proportion and Differences Between	645	3,291
Total	\$4,794	\$18,078

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,434
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,376)
Total	\$7,058

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,469

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$442
2020	(4,536)
2021	(7,560)
2022	(1,630)
2023	0
Thereafter	0
Total	(\$13,284)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$144,917	\$92,060	\$47,983

PERF Net Pension Liability - Unaudited

EAST CENTRAL INDIANA SOLID WASTE DISTRICT - 1623000

Net Pension Liability as of 2017	\$124,477
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,069)
- Net Difference Between Projected and Actual Investment	(10,723)
- Change of Assumptions	(16,561)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,347
Pension Expense/Income	7,058
Contributions	(15,469)
Total Activity in FY 2018	(32,417)
Net Pension Liability as of 2018	\$92,060

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1624000
 Submission Unit Name: HIGHLAND TOWNSHIP - GREENE COUNTY

Wages: \$12,000 Proportionate Share: 0.0000024

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$10,708	\$8,153

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$107	\$1
Net Difference Between Projected and Actual	241	0
Change of Assumptions	19	1,309
Changes in Proportion and Differences Between	121	195
Total	\$488	\$1,505

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	267
Total	\$1,545

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,529

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9
2020	(313)
2021	(567)
2022	(146)
2023	0
Thereafter	0
Total	(\$1,017)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$12,834	\$8,153	\$4,249

PERF Net Pension Liability - Unaudited
HIGHLAND TOWNSHIP - GREENE COUNTY - 1624000

Net Pension Liability as of 2017	\$10,708
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(89)
- Net Difference Between Projected and Actual Investment	(916)
- Change of Assumptions	(1,462)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(104)
Pension Expense/Income	1,545
Contributions	(1,529)
	(2,555)
Total Activity in FY 2018	(2,555)
Net Pension Liability as of 2018	\$8,153

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1625000
 Submission Unit Name: MONON TOWN & TOWNSHIP PUBLIC LIBRARY

Wages: \$42,837 Proportionate Share: 0.000084

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$37,477	\$28,535

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$373	\$2
Net Difference Between Projected and Actual	845	0
Change of Assumptions	68	4,582
Changes in Proportion and Differences Between	43	36
Total	\$1,329	\$4,620

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,474
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	187
Total	\$4,661

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,801

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$513
2020	(1,180)
2021	(2,117)
2022	(507)
2023	0
Thereafter	0
Total	(\$3,291)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$44,919	\$28,535	\$14,873

PERF Net Pension Liability - Unaudited
MONON TOWN & TOWNSHIP PUBLIC LIBRARY - 1625000

Net Pension Liability as of 2017	\$37,477
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(312)
- Net Difference Between Projected and Actual Investment	(3,204)
- Change of Assumptions	(5,116)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(170)
Pension Expense/Income	4,661
Contributions	(4,801)
	(8,942)
Total Activity in FY 2018	(8,942)
Net Pension Liability as of 2018	\$28,535

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1626000
 Submission Unit Name: TOWN OF NEW HARMONY

Wages: \$205,732 Proportionate Share: 0.0000403

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$178,462	\$136,901

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,790	\$9
Net Difference Between Projected and Actual	4,054	0
Change of Assumptions	326	21,981
Changes in Proportion and Differences Between	4,166	173
Total	\$10,336	\$22,163

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,465
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,711
Total	\$26,176

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,042

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,607
2020	(5,123)
2021	(9,886)
2022	(2,425)
2023	0
Thereafter	0
Total	(\$11,827)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$215,504	\$136,901	\$71,354

PERF Net Pension Liability - Unaudited

TOWN OF NEW HARMONY - 1626000

Net Pension Liability as of 2017	\$178,462
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,469)
- Net Difference Between Projected and Actual Investment	(15,229)
- Change of Assumptions	(24,520)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,477)
Pension Expense/Income	26,176
Contributions	(23,042)
Total Activity in FY 2018	(41,561)
Net Pension Liability as of 2018	\$136,901

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1627000
 Submission Unit Name: TOWN OF MULBERRY

Wages: \$175,765 Proportionate Share: 0.0000344

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$164,185	\$116,858

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,528	\$8
Net Difference Between Projected and Actual	3,461	0
Change of Assumptions	278	18,763
Changes in Proportion and Differences Between	2,056	6,993
Total	\$7,323	\$25,764

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,323
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	851
Total	\$19,174

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,686

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,477
2020	(7,010)
2021	(10,838)
2022	(2,070)
2023	0
Thereafter	0
Total	(\$18,441)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$183,954	\$116,858	\$60,908

PERF Net Pension Liability - Unaudited

TOWN OF MULBERRY - 1627000

Net Pension Liability as of 2017	\$164,185
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,471)
- Net Difference Between Projected and Actual Investment	(14,278)
- Change of Assumptions	(21,121)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,945)
Pension Expense/Income	19,174
Contributions	(19,686)
Total Activity in FY 2018	(47,327)
Net Pension Liability as of 2018	\$116,858

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1628000
 Submission Unit Name: SHELBY COUNTY

Wages: \$7,718,573 Proportionate Share: 0.0015127

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,605,761	\$5,138,710

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,204	\$351
Net Difference Between Projected and Actual	152,188	0
Change of Assumptions	12,243	825,091
Changes in Proportion and Differences Between	117,718	9,815
Total	\$349,353	\$835,257

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$805,718
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	155,222
Total	\$960,940

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$859,387

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$140,685
2020	(182,097)
2021	(353,483)
2022	(91,009)
2023	0
Thereafter	0
Total	(\$485,904)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,089,156	\$5,138,710	\$2,678,360

PERF Net Pension Liability - Unaudited

SHELBY COUNTY - 1628000

Net Pension Liability as of 2017	\$6,605,761
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(53,471)
- Net Difference Between Projected and Actual Investment	(561,538)
- Change of Assumptions	(918,909)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,686)
Pension Expense/Income	960,940
Contributions	(859,387)
Total Activity in FY 2018	(1,467,051)
Net Pension Liability as of 2018	\$5,138,710

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1629000
 Submission Unit Name: ST JOSEPH TOWNSHIP - ALLEN COUNTY

Wages: \$183,747 Proportionate Share: 0.0000360

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$163,739	\$122,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,599	\$8
Net Difference Between Projected and Actual	3,622	0
Change of Assumptions	291	19,636
Changes in Proportion and Differences Between	302	5,050
Total	\$5,814	\$24,694

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,175
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,383)
Total	\$5,792

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,572

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,263)
2020	(5,740)
2021	(9,710)
2022	(2,167)
2023	0
Thereafter	0
Total	(\$18,880)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$192,510	\$122,294	\$63,741

PERF Net Pension Liability - Unaudited

ST JOSEPH TOWNSHIP - ALLEN COUNTY - 1629000

Net Pension Liability as of 2017	\$163,739
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,392)
- Net Difference Between Projected and Actual Investment	(14,070)
- Change of Assumptions	(21,974)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,771
Pension Expense/Income	5,792
Contributions	(20,572)
Total Activity in FY 2018	(41,445)
Net Pension Liability as of 2018	\$122,294

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1630000
 Submission Unit Name: WESTFIELD PUBLIC LIBRARY

Wages: \$82,706 Proportionate Share: 0.0000162

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$74,062	\$55,032

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$720	\$4
Net Difference Between Projected and Actual	1,630	0
Change of Assumptions	131	8,836
Changes in Proportion and Differences Between	213	1,593
Total	\$2,694	\$10,433

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,629
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	355
Total	\$8,984

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,263

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$381
2020	(2,700)
2021	(4,444)
2022	(976)
2023	0
Thereafter	0
Total	(\$7,739)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$86,629	\$55,032	\$28,683

PERF Net Pension Liability - Unaudited

WESTFIELD PUBLIC LIBRARY - 1630000

Net Pension Liability as of 2017	\$74,062
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(634)
- Net Difference Between Projected and Actual Investment	(6,372)
- Change of Assumptions	(9,894)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,851)
Pension Expense/Income	8,984
Contributions	(9,263)
Total Activity in FY 2018	(19,030)
Net Pension Liability as of 2018	\$55,032

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1631000
 Submission Unit Name: TOWN OF NORTH JUDSON

Wages: \$421,839 Proportionate Share: 0.0000827

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$380,124	\$280,936

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,674	\$19
Net Difference Between Projected and Actual	8,320	0
Change of Assumptions	669	45,108
Changes in Proportion and Differences Between	194	9,370
Total	\$12,857	\$54,497

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,049
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,529)
Total	\$41,520

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,246

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$688
2020	(14,234)
2021	(23,118)
2022	(4,976)
2023	0
Thereafter	0
Total	(\$41,640)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$442,238	\$280,936	\$146,427

PERF Net Pension Liability - Unaudited

TOWN OF NORTH JUDSON - 1631000

Net Pension Liability as of 2017	\$380,124
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,269)
- Net Difference Between Projected and Actual Investment	(32,751)
- Change of Assumptions	(50,542)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,900)
Pension Expense/Income	41,520
Contributions	(47,246)
Total Activity in FY 2018	(99,188)
Net Pension Liability as of 2018	\$280,936

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1632000
 Submission Unit Name: TOWN OF COLFAX

Wages: \$146,629 Proportionate Share: 0.0000287

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$131,616	\$97,495

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,275	\$7
Net Difference Between Projected and Actual	2,887	0
Change of Assumptions	232	15,654
Changes in Proportion and Differences Between	598	2,399
Total	\$4,992	\$18,060

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,287
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	700
Total	\$15,987

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,422

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,388
2020	(4,773)
2021	(7,956)
2022	(1,727)
2023	0
Thereafter	0
Total	(\$13,068)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$153,473	\$97,495	\$50,816

PERF Net Pension Liability - Unaudited

TOWN OF COLFAX - 1632000

Net Pension Liability as of 2017	\$131,616
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,130)
- Net Difference Between Projected and Actual Investment	(11,333)
- Change of Assumptions	(17,535)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,688)
Pension Expense/Income	15,987
Contributions	(16,422)
Total Activity in FY 2018	(34,121)
Net Pension Liability as of 2018	\$97,495

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1633000
 Submission Unit Name: JEFFERSON TOWNSHIP - WHITLEY COUNTY

Wages: \$25,035 Proportionate Share: 0.0000049

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$21,862	\$16,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$218	\$1
Net Difference Between Projected and Actual	493	0
Change of Assumptions	40	2,673
Changes in Proportion and Differences Between	28	144
Total	\$779	\$2,818

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,610
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	162
Total	\$2,772

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,804

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$188
2020	(699)
2021	(1,233)
2022	(295)
2023	0
Thereafter	0
Total	(\$2,039)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$26,203	\$16,646	\$8,676

PERF Net Pension Liability - Unaudited
JEFFERSON TOWNSHIP - WHITLEY COUNTY - 1633000

Net Pension Liability as of 2017	\$21,862
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(181)
- Net Difference Between Projected and Actual Investment	(1,869)
- Change of Assumptions	(2,984)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(150)
Pension Expense/Income	2,772
Contributions	(2,804)
	(5,216)
Total Activity in FY 2018	(5,216)
Net Pension Liability as of 2018	\$16,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1634000
 Submission Unit Name: MITCHELL COMMUNITY PUBLIC LIBRARY

Wages: \$63,088 Proportionate Share: 0.0000124

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$73,615	\$42,123

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$551	\$3
Net Difference Between Projected and Actual	1,248	0
Change of Assumptions	100	6,763
Changes in Proportion and Differences Between	2	13,001
Total	\$1,901	\$19,767

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,605
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,174)
Total	(\$3,569)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,066

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,469)
2020	(5,808)
2021	(6,843)
2022	(746)
2023	0
Thereafter	0
Total	(\$17,866)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$66,309	\$42,123	\$21,955

PERF Net Pension Liability - Unaudited

MITCHELL COMMUNITY PUBLIC LIBRARY - 1634000

Net Pension Liability as of 2017	\$73,615
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(793)
- Net Difference Between Projected and Actual Investment	(6,706)
- Change of Assumptions	(7,845)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,513)
Pension Expense/Income	(3,569)
Contributions	(7,066)
Total Activity in FY 2018	(31,492)
Net Pension Liability as of 2018	\$42,123

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1635000

Submission Unit Name: NORTHWEST INDIANA HEALTH DEPARTMENT COOPERATIVE

Wages: \$337,889 Proportionate Share: 0.0000662

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$304,723	\$224,884

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,941	\$15
Net Difference Between Projected and Actual	6,660	0
Change of Assumptions	536	36,108
Changes in Proportion and Differences Between	33	33,434
Total	\$10,170	\$69,557

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,260
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(55,325)
Total	(20,065)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,197

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$22,509)
2020	(13,919)
2021	(18,977)
2022	(3,982)
2023	0
Thereafter	0
Total	(59,387)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$354,004	\$224,884	\$117,213

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA HEALTH DEPARTMENT COOPERATIVE - 1635000

Net Pension Liability as of 2017	\$304,723
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,625)
- Net Difference Between Projected and Actual Investment	(26,264)
- Change of Assumptions	(40,465)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,777
Pension Expense/Income	(20,065)
Contributions	(36,197)
Total Activity in FY 2018	(79,839)
Net Pension Liability as of 2018	\$224,884

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1636000
 Submission Unit Name: PEABODY PUBLIC LIBRARY

Wages: \$310,798 Proportionate Share: 0.0000609

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$285,539	\$206,880

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,706	\$14
Net Difference Between Projected and Actual	6,127	0
Change of Assumptions	493	33,217
Changes in Proportion and Differences Between	0	13,667
Total	\$9,326	\$46,898

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,438
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,431)
Total	\$15,007

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,641

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,797)
2020	(11,915)
2021	(18,198)
2022	(3,662)
2023	0
Thereafter	0
Total	(\$37,572)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$325,662	\$206,880	\$107,828

PERF Net Pension Liability - Unaudited

PEABODY PUBLIC LIBRARY - 1636000

Net Pension Liability as of 2017	\$285,539
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,509)
- Net Difference Between Projected and Actual Investment	(24,724)
- Change of Assumptions	(37,309)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,517
Pension Expense/Income	15,007
Contributions	(34,641)
Total Activity in FY 2018	(78,659)
Net Pension Liability as of 2018	\$206,880

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1637000
 Submission Unit Name: PORTER COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$278,904 Proportionate Share: 0.0000547

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$241,370	\$185,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,430	\$13
Net Difference Between Projected and Actual	5,503	0
Change of Assumptions	443	29,836
Changes in Proportion and Differences Between	3,090	248
Total	\$11,466	\$30,097

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,135
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,266
Total	\$30,401

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,237

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,913
2020	(7,002)
2021	(13,252)
2022	(3,290)
2023	0
Thereafter	0
Total	(\$18,631)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$292,508	\$185,818	\$96,851

PERF Net Pension Liability - Unaudited

PORTER COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1637000

Net Pension Liability as of 2017	\$241,370
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,980)
- Net Difference Between Projected and Actual Investment	(20,576)
- Change of Assumptions	(33,268)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,108
Pension Expense/Income	30,401
Contributions	(31,237)
Total Activity in FY 2018	(55,552)
Net Pension Liability as of 2018	\$185,818

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1638000

Submission Unit Name: WASHINGTON TOWNSHIP - MORGAN COUNTY

Wages: \$15,000 Proportionate Share: 0.0000029

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$13,385	\$9,851

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$129	\$1
Net Difference Between Projected and Actual	292	0
Change of Assumptions	23	1,582
Changes in Proportion and Differences Between	23	421
Total	\$467	\$2,004

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,545
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(270)
Total	\$1,275

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,680

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$34)
2020	(511)
2021	(817)
2022	(175)
2023	0
Thereafter	0
Total	(\$1,537)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,508	\$9,851	\$5,135

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP - MORGAN COUNTY - 1638000

Net Pension Liability as of 2017	\$13,385
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(116)
- Net Difference Between Projected and Actual Investment	(1,154)
- Change of Assumptions	(1,774)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(85)
Pension Expense/Income	1,275
Contributions	(1,680)
Total Activity in FY 2018	(3,534)
Net Pension Liability as of 2018	\$9,851

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1639000
 Submission Unit Name: TOWN OF WILLIAMSPORT

Wages: \$606,246 Proportionate Share: 0.0001188

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$551,447	\$403,569

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,278	\$28
Net Difference Between Projected and Actual	11,952	0
Change of Assumptions	962	64,799
Changes in Proportion and Differences Between	6,334	14,212
Total	\$24,526	\$79,039

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,277
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,772
Total	\$73,049

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,900

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,814
2020	(20,887)
2021	(34,293)
2022	(7,147)
2023	0
Thereafter	0
Total	(\$54,513)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$635,282	\$403,569	\$210,345

PERF Net Pension Liability - Unaudited

TOWN OF WILLIAMSPORT - 1639000

Net Pension Liability as of 2017	\$551,447
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,795)
- Net Difference Between Projected and Actual Investment	(47,629)
- Change of Assumptions	(72,691)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,912)
Pension Expense/Income	73,049
Contributions	(67,900)
Total Activity in FY 2018	(147,878)
Net Pension Liability as of 2018	\$403,569

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1641000
 Submission Unit Name: MSD BOONE TOWNSHIP

Wages: \$1,123,167 Proportionate Share: 0.0002201

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$920,863	\$747,690

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,778	\$51
Net Difference Between Projected and Actual	22,144	0
Change of Assumptions	1,781	120,052
Changes in Proportion and Differences Between	44,328	884
Total	\$78,031	\$120,987

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,233
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,791
Total	\$149,024

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,789

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$30,732
2020	(17,367)
2021	(43,079)
2022	(13,242)
2023	0
Thereafter	0
Total	(\$42,956)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,176,984	\$747,690	\$389,705

PERF Net Pension Liability - Unaudited

MSD BOONE TOWNSHIP - 1641000

Net Pension Liability as of 2017	\$920,863
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,046)
- Net Difference Between Projected and Actual Investment	(77,351)
- Change of Assumptions	(133,056)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,045
Pension Expense/Income	149,024
Contributions	(125,789)
Total Activity in FY 2018	(173,173)
Net Pension Liability as of 2018	\$747,690

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1642000
 Submission Unit Name: TOWN OF HARMONY

Wages: \$13,200 Proportionate Share: 0.0000026

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$12,046	\$8,832

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116	\$1
Net Difference Between Projected and Actual	262	0
Change of Assumptions	21	1,418
Changes in Proportion and Differences Between	336	560
Total	\$735	\$1,979

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,385
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	333
Total	\$1,718

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$35)
2020	(394)
2021	(661)
2022	(154)
2023	0
Thereafter	0
Total	(\$1,244)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,903	\$8,832	\$4,604

PERF Net Pension Liability - Unaudited

TOWN OF HARMONY - 1642000

Net Pension Liability as of 2017	\$12,046
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(105)
- Net Difference Between Projected and Actual Investment	(1,039)
- Change of Assumptions	(1,590)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(350)
Pension Expense/Income	1,718
Contributions	(1,848)
Total Activity in FY 2018	(3,214)
Net Pension Liability as of 2018	\$8,832

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1643000
 Submission Unit Name: CITY OF JONESBORO

Wages: \$305,870 Proportionate Share: 0.0000599

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$159,723	\$203,483

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,661	\$14
Net Difference Between Projected and Actual	6,026	0
Change of Assumptions	485	32,672
Changes in Proportion and Differences Between	72,607	8,126
Total	\$81,779	\$40,812

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,905
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,871
Total	\$60,776

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,673

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$27,178
2020	12,934
2021	4,459
2022	(3,604)
2023	0
Thereafter	0
Total	\$40,967

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$320,315	\$203,483	\$106,058

PERF Net Pension Liability - Unaudited

CITY OF JONESBORO - 1643000

Net Pension Liability as of 2017	\$159,723
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(262)
- Net Difference Between Projected and Actual Investment	(11,231)
- Change of Assumptions	(34,751)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,901
Pension Expense/Income	60,776
Contributions	(24,673)
Total Activity in FY 2018	43,760
Net Pension Liability as of 2018	\$203,483

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1644000
 Submission Unit Name: TOWN OF MOORESVILLE

Wages: \$1,697,273 Proportionate Share: 0.0003326

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,471,417	\$1,129,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,776	\$77
Net Difference Between Projected and Actual	33,462	0
Change of Assumptions	2,692	181,414
Changes in Proportion and Differences Between	23,506	1,729
Total	\$74,436	\$183,220

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$177,155
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,094
Total	\$193,249

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$188,969

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$35,712
2020	(42,914)
2021	(81,573)
2022	(20,009)
2023	0
Thereafter	0
Total	(108,784)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,778,577	\$1,129,857	\$588,896

PERF Net Pension Liability - Unaudited

TOWN OF MOORESVILLE - 1644000

Net Pension Liability as of 2017	\$1,471,417
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,103)
- Net Difference Between Projected and Actual Investment	(125,518)
- Change of Assumptions	(202,347)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,872)
Pension Expense/Income	193,249
Contributions	(188,969)
Total Activity in FY 2018	(341,560)
Net Pension Liability as of 2018	\$1,129,857

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1645000
 Submission Unit Name: PERRY TOWNSHIP - ALLEN COUNTY

Wages: \$449,279 Proportionate Share: 0.0000880

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$314,539	\$298,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,910	\$20
Net Difference Between Projected and Actual	8,853	0
Change of Assumptions	712	47,999
Changes in Proportion and Differences Between	51,652	291
Total	\$65,127	\$48,310

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,872
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,244
Total	\$63,116

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,319

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$23,644
2020	4,799
2021	(6,331)
2022	(5,295)
2023	0
Thereafter	0
Total	\$16,817

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$470,580	\$298,940	\$155,811

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - ALLEN COUNTY - 1645000

Net Pension Liability as of 2017	\$314,539
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,839)
- Net Difference Between Projected and Actual Investment	(25,132)
- Change of Assumptions	(52,337)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,912
Pension Expense/Income	63,116
Contributions	(50,319)
Total Activity in FY 2018	(15,599)
Net Pension Liability as of 2018	\$298,940

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1646000
 Submission Unit Name: ROSS TOWNSHIP - LAKE COUNTY

Wages: \$437,640 Proportionate Share: 0.0000858

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$419,385	\$291,466

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,812	\$20
Net Difference Between Projected and Actual	8,632	0
Change of Assumptions	694	46,799
Changes in Proportion and Differences Between	3,712	39,344
Total	\$16,850	\$86,163

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,700
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,428)
Total	\$32,272

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,390

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$7,730)
2020	(23,900)
2021	(32,521)
2022	(5,162)
2023	0
Thereafter	0
Total	(\$69,313)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$458,815	\$291,466	\$151,916

PERF Net Pension Liability - Unaudited

ROSS TOWNSHIP - LAKE COUNTY - 1646000

Net Pension Liability as of 2017	\$419,385
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,848)
- Net Difference Between Projected and Actual Investment	(36,680)
- Change of Assumptions	(52,839)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,434)
Pension Expense/Income	32,272
Contributions	(34,390)
Total Activity in FY 2018	(127,919)
Net Pension Liability as of 2018	\$291,466

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1647000
 Submission Unit Name: SHAWSWICK TOWNSHIP-LAWRENCE COUNTY

Wages: \$80,764 Proportionate Share: 0.0000158

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$74,508	\$53,673

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$702	\$4
Net Difference Between Projected and Actual	1,590	0
Change of Assumptions	128	8,618
Changes in Proportion and Differences Between	16	4,705
Total	\$2,436	\$13,327

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,416
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,193)
Total	\$6,223

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,403

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,168)
2020	(3,590)
2021	(5,181)
2022	(952)
2023	0
Thereafter	0
Total	(\$10,891)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$84,490	\$53,673	\$27,975

PERF Net Pension Liability - Unaudited
SHAWSWICK TOWNSHIP-LAWRENCE COUNTY - 1647000

Net Pension Liability as of 2017	\$74,508
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(659)
- Net Difference Between Projected and Actual Investment	(6,460)
- Change of Assumptions	(9,686)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,850)
Pension Expense/Income	6,223
Contributions	(7,403)
Total Activity in FY 2018	(20,835)
Net Pension Liability as of 2018	\$53,673

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1648000
 Submission Unit Name: TOWN OF SHELburn

Wages: \$212,928 Proportionate Share: 0.0000417

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$190,062	\$141,657

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,853	\$10
Net Difference Between Projected and Actual	4,195	0
Change of Assumptions	338	22,745
Changes in Proportion and Differences Between	9,762	4,749
Total	\$16,148	\$27,504

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,211
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,319)
Total	\$15,892

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,848

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$8,329
2020	(5,853)
2021	(11,324)
2022	(2,508)
2023	0
Thereafter	0
Total	(\$11,356)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$222,991	\$141,657	\$73,833

PERF Net Pension Liability - Unaudited

TOWN OF SHELburn - 1648000

Net Pension Liability as of 2017	\$190,062
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,618)
- Net Difference Between Projected and Actual Investment	(16,340)
- Change of Assumptions	(25,459)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,968
Pension Expense/Income	15,892
Contributions	(23,848)
Total Activity in FY 2018	(48,405)
Net Pension Liability as of 2018	\$141,657

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1650000
 Submission Unit Name: TOWN OF CARLISLE

Wages: \$206,793 Proportionate Share: 0.0000405

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$189,169	\$137,580

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,799	\$9
Net Difference Between Projected and Actual	4,075	0
Change of Assumptions	328	22,090
Changes in Proportion and Differences Between	1,172	5,603
Total	\$7,374	\$27,702

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,572
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	793
Total	\$22,365

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,161

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,497
2020	(7,463)
2021	(11,927)
2022	(2,435)
2023	0
Thereafter	0
Total	(\$20,328)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$216,574	\$137,580	\$71,709

PERF Net Pension Liability - Unaudited

TOWN OF CARLISLE - 1650000

Net Pension Liability as of 2017	\$189,169
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,656)
- Net Difference Between Projected and Actual Investment	(16,364)
- Change of Assumptions	(24,799)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,974)
Pension Expense/Income	22,365
Contributions	(23,161)
Total Activity in FY 2018	(51,589)
Net Pension Liability as of 2018	\$137,580

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1651000
 Submission Unit Name: CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$1,270,364 Proportionate Share: 0.0002490

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,068,986	\$845,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,062	\$58
Net Difference Between Projected and Actual	25,051	0
Change of Assumptions	2,015	135,815
Changes in Proportion and Differences Between	49,324	968
Total	\$87,452	\$136,841

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$132,626
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,061
Total	\$163,687

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$142,281

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$44,042
2020	(24,186)
2021	(54,264)
2022	(14,981)
2023	0
Thereafter	0
Total	(49,389)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,331,526	\$845,864	\$440,875

PERF Net Pension Liability - Unaudited

CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1651000

Net Pension Liability as of 2017	\$1,068,986
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,467)
- Net Difference Between Projected and Actual Investment	(90,449)
- Change of Assumptions	(150,963)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,351
Pension Expense/Income	163,687
Contributions	(142,281)
Total Activity in FY 2018	(223,122)
Net Pension Liability as of 2018	\$845,864

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1653000
 Submission Unit Name: HANOVER TOWNSHIP - LAKE COUNTY

Wages: \$95,753 Proportionate Share: 0.0000188

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$72,277	\$63,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$835	\$4
Net Difference Between Projected and Actual	1,891	0
Change of Assumptions	152	10,254
Changes in Proportion and Differences Between	7,636	1,839
Total	\$10,514	\$12,097

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,014
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,957
Total	\$11,971

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,366

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,367
2020	(342)
2021	(2,476)
2022	(1,132)
2023	0
Thereafter	0
Total	(\$1,583)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$100,533	\$63,864	\$33,287

PERF Net Pension Liability - Unaudited

HANOVER TOWNSHIP - LAKE COUNTY - 1653000

Net Pension Liability as of 2017	\$72,277
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(486)
- Net Difference Between Projected and Actual Investment	(5,918)
- Change of Assumptions	(11,262)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,648
Pension Expense/Income	11,971
Contributions	(10,366)
Total Activity in FY 2018	(8,413)
Net Pension Liability as of 2018	\$63,864

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1655000
 Submission Unit Name: MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$110,860 Proportionate Share: 0.0000217

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$140,539	\$73,716

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$964	\$5
Net Difference Between Projected and Actual	2,183	0
Change of Assumptions	176	11,836
Changes in Proportion and Differences Between	5,493	28,080
Total	\$8,816	\$39,921

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,558
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,722)
Total	\$7,836

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,416

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,309)
2020	(12,151)
2021	(14,341)
2022	(1,304)
2023	0
Thereafter	0
Total	(\$31,105)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$116,041	\$73,716	\$38,422

PERF Net Pension Liability - Unaudited

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY - 1655000

Net Pension Liability as of 2017	\$140,539
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,601)
- Net Difference Between Projected and Actual Investment	(13,002)
- Change of Assumptions	(13,916)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,724)
Pension Expense/Income	7,836
Contributions	(12,416)
Total Activity in FY 2018	(66,823)
Net Pension Liability as of 2018	\$73,716

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1656000
 Submission Unit Name: WHEATFIELD TOWNSHIP - JASPER COUNTY

Wages: \$16,318 Proportionate Share: 0.0000032

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$12,046	\$10,871

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$142	\$1
Net Difference Between Projected and Actual	322	0
Change of Assumptions	26	1,745
Changes in Proportion and Differences Between	1,808	180
Total	\$2,298	\$1,926

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,704
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	749
Total	\$2,453

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,593

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$964
2020	12
2021	(411)
2022	(193)
2023	0
Thereafter	0
Total	\$372

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,112	\$10,871	\$5,666

PERF Net Pension Liability - Unaudited
WHEATFIELD TOWNSHIP - JASPER COUNTY - 1656000

Net Pension Liability as of 2017	\$12,046
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(79)
- Net Difference Between Projected and Actual Investment	(979)
- Change of Assumptions	(1,912)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	935
Pension Expense/Income	2,453
Contributions	(1,593)
Total Activity in FY 2018	(1,175)
Net Pension Liability as of 2018	\$10,871

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1657000
 Submission Unit Name: TOWN OF BIRDSEYE

Wages: \$23,520 Proportionate Share: 0.0000046

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$20,523	\$15,626

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$204	\$1
Net Difference Between Projected and Actual	463	0
Change of Assumptions	37	2,509
Changes in Proportion and Differences Between	121	254
Total	\$825	\$2,764

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,450
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	146
Total	\$2,596

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,470

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$228
2020	(693)
2021	(1,198)
2022	(276)
2023	0
Thereafter	0
Total	(\$1,939)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$24,598	\$15,626	\$8,145

PERF Net Pension Liability - Unaudited

TOWN OF BIRDSEYE - 1657000

Net Pension Liability as of 2017	\$20,523
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(171)
- Net Difference Between Projected and Actual Investment	(1,754)
- Change of Assumptions	(2,802)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(296)
Pension Expense/Income	2,596
Contributions	(2,470)
Total Activity in FY 2018	(4,897)
Net Pension Liability as of 2018	\$15,626

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1658000
 Submission Unit Name: FORT WAYNE-ALLEN COUNTY AIRPORT AUTHORITY

Wages: \$3,992,660 Proportionate Share: 0.0007825

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$3,583,066	\$2,658,188

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,764	\$181
Net Difference Between Projected and Actual	78,725	0
Change of Assumptions	6,333	426,809
Changes in Proportion and Differences Between	61,167	63,999
Total	\$180,989	\$490,989

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$416,788
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,188
Total	\$440,976

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$443,346

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$79,591
2020	(125,686)
2021	(216,828)
2022	(47,077)
2023	0
Thereafter	0
Total	(\$310,000)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,184,415	\$2,658,188	\$1,385,481

PERF Net Pension Liability - Unaudited

FORT WAYNE-ALLEN COUNTY AIRPORT AUTHORITY - 1658000

Net Pension Liability as of 2017	\$3,583,066
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,682)
- Net Difference Between Projected and Actual Investment	(308,410)
- Change of Assumptions	(478,005)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(105,411)
Pension Expense/Income	440,976
Contributions	(443,346)
Total Activity in FY 2018	(924,878)
Net Pension Liability as of 2018	\$2,658,188

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1659000
 Submission Unit Name: JAMESTOWN TOWNSHIP-STEUBEN COUNTY

Wages: \$22,410 Proportionate Share: 0.0000044

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$19,631	\$14,947

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$195	\$1
Net Difference Between Projected and Actual	443	0
Change of Assumptions	36	2,400
Changes in Proportion and Differences Between	3	18
Total	\$677	\$2,419

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,344
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68)
Total	\$2,276

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,510

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$253
2020	(619)
2021	(1,110)
2022	(266)
2023	0
Thereafter	0
Total	(\$1,742)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$23,529	\$14,947	\$7,791

PERF Net Pension Liability - Unaudited
JAMESTOWN TOWNSHIP-STEUBEN COUNTY - 1659000

Net Pension Liability as of 2017	\$19,631
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(164)
- Net Difference Between Projected and Actual Investment	(1,678)
- Change of Assumptions	(2,679)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71
Pension Expense/Income	2,276
Contributions	(2,510)
Total Activity in FY 2018	(4,684)
Net Pension Liability as of 2018	\$14,947

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1660000
 Submission Unit Name: NOBLESVILLE HOUSING AUTHORITY

Wages: \$169,880 Proportionate Share: 0.0000333

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$153,477	\$113,122

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,479	\$8
Net Difference Between Projected and Actual	3,350	0
Change of Assumptions	270	18,163
Changes in Proportion and Differences Between	0	4,879
Total	\$5,099	\$23,050

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,737
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,216)
Total	\$11,521

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,883

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$596)
2020	(5,926)
2021	(9,426)
2022	(2,003)
2023	0
Thereafter	0
Total	(\$17,951)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$178,072	\$113,122	\$58,960

PERF Net Pension Liability - Unaudited

NOBLESVILLE HOUSING AUTHORITY - 1660000

Net Pension Liability as of 2017	\$153,477
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,325)
- Net Difference Between Projected and Actual Investment	(13,232)
- Change of Assumptions	(20,357)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,921
Pension Expense/Income	11,521
Contributions	(18,883)
Total Activity in FY 2018	(40,355)
Net Pension Liability as of 2018	\$113,122

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1661000
 Submission Unit Name: WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY

Wages: \$72,100 Proportionate Share: 0.0000141

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$64,246	\$47,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$626	\$3
Net Difference Between Projected and Actual	1,419	0
Change of Assumptions	114	7,691
Changes in Proportion and Differences Between	63	1,662
Total	\$2,222	\$9,356

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,510
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(915)
Total	\$6,595

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,075

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$128)
2020	(2,336)
2021	(3,822)
2022	(848)
2023	0
Thereafter	0
Total	(\$7,134)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$75,400	\$47,898	\$24,965

PERF Net Pension Liability - Unaudited

WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY - 1661000

Net Pension Liability as of 2017	\$64,246
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(547)
- Net Difference Between Projected and Actual Investment	(5,523)
- Change of Assumptions	(8,609)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(189)
Pension Expense/Income	6,595
Contributions	(8,075)
Total Activity in FY 2018	(16,348)
Net Pension Liability as of 2018	\$47,898

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1662000
 Submission Unit Name: ADAMS TOWNSHIP - PARKE COUNTY

Wages: \$19,425 Proportionate Share: 0.0000038

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$16,954	\$12,909

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169	\$1
Net Difference Between Projected and Actual	382	0
Change of Assumptions	31	2,073
Changes in Proportion and Differences Between	0	2,649
Total	\$582	\$4,723

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,024
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,739)
Total	(\$715)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,274)
2020	(1,167)
2021	(1,472)
2022	(228)
2023	0
Thereafter	0
Total	(\$4,141)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$20,320	\$12,909	\$6,728

PERF Net Pension Liability - Unaudited

ADAMS TOWNSHIP - PARKE COUNTY - 1662000

Net Pension Liability as of 2017	\$16,954
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(141)
- Net Difference Between Projected and Actual Investment	(1,450)
- Change of Assumptions	(2,314)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	575
Pension Expense/Income	(715)
Contributions	0
Total Activity in FY 2018	(4,045)
Net Pension Liability as of 2018	\$12,909

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1663000
 Submission Unit Name: CENTER TOWNSHIP, LAPORTE COUNTY

Wages: \$37,688 Proportionate Share: 0.0000074

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$33,015	\$25,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$329	\$2
Net Difference Between Projected and Actual	744	0
Change of Assumptions	60	4,036
Changes in Proportion and Differences Between	1,367	218
Total	\$2,500	\$4,256

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,942
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,370
Total	\$11,312

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,975

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,697
2020	(1,080)
2021	(1,926)
2022	(447)
2023	0
Thereafter	0
Total	(\$1,756)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$39,571	\$25,138	\$13,102

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, LAPORTE COUNTY - 1663000

Net Pension Liability as of 2017	\$33,015
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(274)
- Net Difference Between Projected and Actual Investment	(2,823)
- Change of Assumptions	(4,506)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,611)
Pension Expense/Income	11,312
Contributions	(3,975)
Total Activity in FY 2018	(7,877)
Net Pension Liability as of 2018	\$25,138

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1665000
 Submission Unit Name: CITY OF AUSTIN

Wages: \$643,072 Proportionate Share: 0.0001260

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$540,739	\$428,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,598	\$29
Net Difference Between Projected and Actual	12,676	0
Change of Assumptions	1,020	68,726
Changes in Proportion and Differences Between	18,144	508
Total	\$37,438	\$69,263

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,112
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,589
Total	\$86,701

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,026

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,105
2020	(12,935)
2021	(27,414)
2022	(7,581)
2023	0
Thereafter	0
Total	(\$31,825)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$673,784	\$428,028	\$223,093

PERF Net Pension Liability - Unaudited

CITY OF AUSTIN - 1665000

Net Pension Liability as of 2017	\$540,739
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,280)
- Net Difference Between Projected and Actual Investment	(45,748)
- Change of Assumptions	(76,388)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(970)
Pension Expense/Income	86,701
Contributions	(72,026)
Total Activity in FY 2018	(112,711)
Net Pension Liability as of 2018	\$428,028

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1666000
 Submission Unit Name: MIDDLE TOWNSHIP - HENDRICKS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

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

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
MIDDLE TOWNSHIP - HENDRICKS COUNTY - 1666000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1667000
 Submission Unit Name: DELAWARE TOWNSHIP - HAMILTON COUNTY

Wages: \$215,307 Proportionate Share: 0.0000422

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$193,631	\$143,355

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,875	\$10
Net Difference Between Projected and Actual	4,246	0
Change of Assumptions	342	23,018
Changes in Proportion and Differences Between	3,754	3,606
Total	\$10,217	\$26,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,098
Total	\$25,575

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,114

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,634
2020	(6,785)
2021	(11,727)
2022	(2,539)
2023	0
Thereafter	0
Total	(\$16,417)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$225,664	\$143,355	\$74,719

PERF Net Pension Liability - Unaudited
DELAWARE TOWNSHIP - HAMILTON COUNTY - 1667000

Net Pension Liability as of 2017	\$193,631
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,662)
- Net Difference Between Projected and Actual Investment	(16,675)
- Change of Assumptions	(25,785)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,615)
Pension Expense/Income	25,575
Contributions	(24,114)
	<hr/>
Total Activity in FY 2018	(50,276)
	<hr/>
Net Pension Liability as of 2018	\$143,355

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1668000
 Submission Unit Name: TOWN OF NEW ROSS

Wages: \$25,898 Proportionate Share: 0.0000051

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$24,538	\$17,325

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$227	\$1
Net Difference Between Projected and Actual	513	0
Change of Assumptions	41	2,782
Changes in Proportion and Differences Between	377	1,250
Total	\$1,158	\$4,033

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,716
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(94)
Total	\$2,622

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,910

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$160
2020	(1,081)
2021	(1,647)
2022	(307)
2023	0
Thereafter	0
Total	(\$2,875)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$27,272	\$17,325	\$9,030

PERF Net Pension Liability - Unaudited

TOWN OF NEW ROSS - 1668000

Net Pension Liability as of 2017	\$24,538
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(221)
- Net Difference Between Projected and Actual Investment	(2,139)
- Change of Assumptions	(3,135)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,430)
Pension Expense/Income	2,622
Contributions	(2,910)
Total Activity in FY 2018	(7,213)
Net Pension Liability as of 2018	\$17,325

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1669000
 Submission Unit Name: TOWN OF WHITELAND

Wages: \$1,072,342 Proportionate Share: 0.0002102

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$808,432	\$714,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,338	\$49
Net Difference Between Projected and Actual	21,148	0
Change of Assumptions	1,701	114,652
Changes in Proportion and Differences Between	85,120	3,007
Total	\$117,307	\$117,708

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$111,960
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,772
Total	\$122,732

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,103

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$40,108
2020	(1,126)
2021	(26,736)
2022	(12,647)
2023	0
Thereafter	0
Total	(\$401)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,124,043	\$714,059	\$372,176

PERF Net Pension Liability - Unaudited

TOWN OF WHITELAND - 1669000

Net Pension Liability as of 2017	\$808,432
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,437)
- Net Difference Between Projected and Actual Investment	(66,200)
- Change of Assumptions	(125,931)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,566
Pension Expense/Income	122,732
Contributions	(120,103)
Total Activity in FY 2018	(94,373)
Net Pension Liability as of 2018	\$714,059

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1670000
 Submission Unit Name: DANVILLE/CENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$189,168 Proportionate Share: 0.0000371

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$167,308	\$126,030

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,648	\$9
Net Difference Between Projected and Actual	3,733	0
Change of Assumptions	300	20,236
Changes in Proportion and Differences Between	5,467	2,822
Total	\$11,148	\$23,067

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,761
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,483)
Total	\$18,278

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,966

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,860
2020	(5,014)
2021	(9,533)
2022	(2,232)
2023	0
Thereafter	0
Total	(\$11,919)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$198,392	\$126,030	\$65,689

PERF Net Pension Liability - Unaudited

DANVILLE/CENTER TOWNSHIP PUBLIC LIBRARY - 1670000

Net Pension Liability as of 2017	\$167,308
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,408)
- Net Difference Between Projected and Actual Investment	(14,344)
- Change of Assumptions	(22,622)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	784
Pension Expense/Income	18,278
Contributions	(21,966)
Total Activity in FY 2018	(41,278)
Net Pension Liability as of 2018	\$126,030

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1671000
 Submission Unit Name: TOWN OF BURLINGTON

Wages: \$57,780 Proportionate Share: 0.0000113

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$54,877	\$38,387

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$502	\$3
Net Difference Between Projected and Actual	1,137	0
Change of Assumptions	91	6,164
Changes in Proportion and Differences Between	56	3,035
Total	\$1,786	\$9,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,019
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,279)
Total	\$4,740

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,471

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$414)
2020	(2,569)
2021	(3,752)
2022	(681)
2023	0
Thereafter	0
Total	(\$7,416)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$60,427	\$38,387	\$20,008

PERF Net Pension Liability - Unaudited

TOWN OF BURLINGTON - 1671000

Net Pension Liability as of 2017	\$54,877
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(500)
- Net Difference Between Projected and Actual Investment	(4,793)
- Change of Assumptions	(6,954)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,512)
Pension Expense/Income	4,740
Contributions	(6,471)
Total Activity in FY 2018	(16,490)
Net Pension Liability as of 2018	\$38,387

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1672000
 Submission Unit Name: SHERIDAN PUBLIC LIBRARY

Wages: \$75,760 Proportionate Share: 0.0000148

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$66,923	\$50,276

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$658	\$3
Net Difference Between Projected and Actual	1,489	0
Change of Assumptions	120	8,073
Changes in Proportion and Differences Between	87	891
Total	\$2,354	\$8,967

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,883
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,039)
Total	\$6,844

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,485

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$476
2020	(2,293)
2021	(3,906)
2022	(890)
2023	0
Thereafter	0
Total	(\$6,613)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$79,143	\$50,276	\$26,205

PERF Net Pension Liability - Unaudited

SHERIDAN PUBLIC LIBRARY - 1672000

Net Pension Liability as of 2017	\$66,923
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(564)
- Net Difference Between Projected and Actual Investment	(5,742)
- Change of Assumptions	(9,028)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	328
Pension Expense/Income	6,844
Contributions	(8,485)
Total Activity in FY 2018	(16,647)
Net Pension Liability as of 2018	\$50,276

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1673000
 Submission Unit Name: TOWN OF CROTHERSVILLE

Wages: \$380,479 Proportionate Share: 0.0000746

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$333,723	\$253,420

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,314	\$17
Net Difference Between Projected and Actual	7,505	0
Change of Assumptions	604	40,690
Changes in Proportion and Differences Between	10,279	850
Total	\$21,702	\$41,557

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,735
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,292
Total	\$51,027

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,614

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$13,430
2020	(9,807)
2021	(18,990)
2022	(4,488)
2023	0
Thereafter	0
Total	(\$19,855)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$398,923	\$253,420	\$132,085

PERF Net Pension Liability - Unaudited

TOWN OF CROTHERSVILLE - 1673000

Net Pension Liability as of 2017	\$333,723
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,782)
- Net Difference Between Projected and Actual Investment	(28,552)
- Change of Assumptions	(45,444)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,938)
Pension Expense/Income	51,027
Contributions	(42,614)
Total Activity in FY 2018	(80,303)
Net Pension Liability as of 2018	\$253,420

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1674000
 Submission Unit Name: TOWN OF GRANDVIEW

Wages: \$137,062 Proportionate Share: 0.0000269

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$116,892	\$91,381

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,195	\$6
Net Difference Between Projected and Actual	2,706	0
Change of Assumptions	218	14,672
Changes in Proportion and Differences Between	3,027	5,265
Total	\$7,146	\$19,943

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,328
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(502)
Total	\$13,826

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,351

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,458)
2020	(3,568)
2021	(6,153)
2022	(1,618)
2023	0
Thereafter	0
Total	(\$12,797)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$143,848	\$91,381	\$47,629

PERF Net Pension Liability - Unaudited

TOWN OF GRANDVIEW - 1674000

Net Pension Liability as of 2017	\$116,892
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(940)
- Net Difference Between Projected and Actual Investment	(9,923)
- Change of Assumptions	(16,331)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,208
Pension Expense/Income	13,826
Contributions	(15,351)
Total Activity in FY 2018	(25,511)
Net Pension Liability as of 2018	\$91,381

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1675000
 Submission Unit Name: LAKE LEMON CONSERVANCY DISTRICT

Wages: \$51,462 Proportionate Share: 0.0000101

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$76,292	\$34,310

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$449	\$2
Net Difference Between Projected and Actual	1,016	0
Change of Assumptions	82	5,509
Changes in Proportion and Differences Between	4,045	20,030
Total	\$5,592	\$25,541

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,380
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(964)
Total	\$4,416

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,764

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,546)
2020	(7,909)
2021	(8,887)
2022	(607)
2023	0
Thereafter	0
Total	(\$19,949)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$54,010	\$34,310	\$17,883

PERF Net Pension Liability - Unaudited

LAKE LEMON CONSERVANCY DISTRICT - 1675000

Net Pension Liability as of 2017	\$76,292
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(943)
- Net Difference Between Projected and Actual Investment	(7,227)
- Change of Assumptions	(6,652)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,812)
Pension Expense/Income	4,416
Contributions	(5,764)
Total Activity in FY 2018	(41,982)
Net Pension Liability as of 2018	\$34,310

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1676000
 Submission Unit Name: LINCOLN HERITAGE PUBLIC LIBRARY

Wages: \$48,096 Proportionate Share: 0.0000094

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$20,077	\$31,932

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$418	\$2
Net Difference Between Projected and Actual	946	0
Change of Assumptions	76	5,127
Changes in Proportion and Differences Between	19,741	855
Total	\$21,181	\$5,984

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,007
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,876
Total	\$10,883

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,584

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,711
2020	3,935
2021	2,116
2022	(565)
2023	0
Thereafter	0
Total	\$15,197

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$50,266	\$31,932	\$16,643

PERF Net Pension Liability - Unaudited

LINCOLN HERITAGE PUBLIC LIBRARY - 1676000

Net Pension Liability as of 2017	\$20,077
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51
- Net Difference Between Projected and Actual Investment	(1,223)
- Change of Assumptions	(5,373)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,101
Pension Expense/Income	10,883
Contributions	(5,584)
Total Activity in FY 2018	11,855
Net Pension Liability as of 2018	\$31,932

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1677000
 Submission Unit Name: WORTHINGTON-JEFFERSON TOWNSHIP PUBLIC LIBRARY

Wages: \$54,373 Proportionate Share: 0.0000107

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$48,185	\$36,348

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$475	\$2
Net Difference Between Projected and Actual	1,076	0
Change of Assumptions	87	5,836
Changes in Proportion and Differences Between	31	590
Total	\$1,669	\$6,428

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,699
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(383)
Total	\$5,316

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,090

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$308
2020	(1,631)
2021	(2,793)
2022	(643)
2023	0
Thereafter	0
Total	(\$4,759)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$57,218	\$36,348	\$18,945

PERF Net Pension Liability - Unaudited

WORTHINGTON-JEFFERSON TOWNSHIP PUBLIC LIBRARY - 1677000

Net Pension Liability as of 2017	\$48,185
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(405)
- Net Difference Between Projected and Actual Investment	(4,130)
- Change of Assumptions	(6,523)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5)
Pension Expense/Income	5,316
Contributions	(6,090)
Total Activity in FY 2018	(11,837)
Net Pension Liability as of 2018	\$36,348

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1678000
 Submission Unit Name: TOWN OF CARBON

Wages: \$28,225 Proportionate Share: 0.000055

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$26,323	\$18,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$244	\$1
Net Difference Between Projected and Actual	553	0
Change of Assumptions	45	3,000
Changes in Proportion and Differences Between	31	2,917
Total	\$873	\$5,918

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	(2,690)
Total	\$239

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,849

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,527)
2020	(1,369)
2021	(1,818)
2022	(331)
2023	0
Thereafter	0
Total	(\$5,045)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$29,411	\$18,684	\$9,738

PERF Net Pension Liability - Unaudited

TOWN OF CARBON - 1678000

Net Pension Liability as of 2017	\$26,323
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(237)
- Net Difference Between Projected and Actual Investment	(2,291)
- Change of Assumptions	(3,378)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	877
Pension Expense/Income	239
Contributions	(2,849)
Total Activity in FY 2018	(7,639)
Net Pension Liability as of 2018	\$18,684

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1679000
 Submission Unit Name: TOWN OF CLARKS HILL

Wages: \$115,708 Proportionate Share: 0.0000227

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$105,292	\$77,113

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,008	\$5
Net Difference Between Projected and Actual	2,284	0
Change of Assumptions	184	12,382
Changes in Proportion and Differences Between	21	4,061
Total	\$3,497	\$16,448

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,091
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	237
Total	\$12,328

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,959

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$883)
2020	(4,162)
2021	(6,541)
2022	(1,365)
2023	0
Thereafter	0
Total	(\$12,951)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$121,388	\$77,113	\$40,192

PERF Net Pension Liability - Unaudited

TOWN OF CLARKS HILL - 1679000

Net Pension Liability as of 2017	\$105,292
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(915)
- Net Difference Between Projected and Actual Investment	(9,092)
- Change of Assumptions	(13,889)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,652)
Pension Expense/Income	12,328
Contributions	(12,959)
Total Activity in FY 2018	(28,179)
Net Pension Liability as of 2018	\$77,113

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1680000
 Submission Unit Name: SPENCER TWP TRUSTEE HARRISON COUNTY

Wages: \$30,230 Proportionate Share: 0.0000059

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$27,215	\$20,043

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$262	\$1
Net Difference Between Projected and Actual	594	0
Change of Assumptions	48	3,218
Changes in Proportion and Differences Between	81	847
Total	\$985	\$4,066

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,143
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(701)
Total	\$2,442

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,386

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$21)
2020	(1,043)
2021	(1,663)
2022	(354)
2023	0
Thereafter	0
Total	(\$3,081)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$31,550	\$20,043	\$10,446

PERF Net Pension Liability - Unaudited
SPENCER TWP TRUSTEE HARRISON COUNTY - 1680000

Net Pension Liability as of 2017	\$27,215
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(235)
- Net Difference Between Projected and Actual Investment	(2,347)
- Change of Assumptions	(3,607)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39)
Pension Expense/Income	2,442
Contributions	(3,386)
	(7,172)
Total Activity in FY 2018	(7,172)
Net Pension Liability as of 2018	\$20,043

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1681000
 Submission Unit Name: FAIRFIELD TOWNSHIP - TIPPECANOE COUNTY

Wages: \$146,923 Proportionate Share: 0.0000288

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$126,262	\$97,835

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,279	\$7
Net Difference Between Projected and Actual	2,897	0
Change of Assumptions	233	15,709
Changes in Proportion and Differences Between	1,620	1,113
Total	\$6,029	\$16,829

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,340
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	732
Total	\$16,072

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,455

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,396
2020	(3,653)
2021	(6,809)
2022	(1,734)
2023	0
Thereafter	0
Total	(10,800)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$154,008	\$97,835	\$50,993

PERF Net Pension Liability - Unaudited

FAIRFIELD TOWNSHIP - TIPPECANOE COUNTY - 1681000

Net Pension Liability as of 2017	\$126,262
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,028)
- Net Difference Between Projected and Actual Investment	(10,745)
- Change of Assumptions	(17,503)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,232
Pension Expense/Income	16,072
Contributions	(16,455)
Total Activity in FY 2018	(28,427)
Net Pension Liability as of 2018	\$97,835

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1682000
 Submission Unit Name: WEST TOWNSHIP - MARSHALL COUNTY

Wages: \$18,000 Proportionate Share: 0.0000035

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$14,277	\$11,890

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$155	\$1
Net Difference Between Projected and Actual	352	0
Change of Assumptions	28	1,909
Changes in Proportion and Differences Between	1,367	11
Total	\$1,902	\$1,921

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,864
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	761
Total	\$2,625

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,016

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$952
2020	(152)
2021	(609)
2022	(210)
2023	0
Thereafter	0
Total	(\$19)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,716	\$11,890	\$6,197

PERF Net Pension Liability - Unaudited

WEST TOWNSHIP - MARSHALL COUNTY - 1682000

Net Pension Liability as of 2017	\$14,277
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(106)
- Net Difference Between Projected and Actual Investment	(1,190)
- Change of Assumptions	(2,110)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	410
Pension Expense/Income	2,625
Contributions	(2,016)
Total Activity in FY 2018	(2,387)
Net Pension Liability as of 2018	\$11,890

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1683000
 Submission Unit Name: TOWN OF CULVER

Wages: \$724,105 Proportionate Share: 0.0001419

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$647,370	\$482,041

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,304	\$33
Net Difference Between Projected and Actual	14,276	0
Change of Assumptions	1,148	77,398
Changes in Proportion and Differences Between	10,544	9,721
Total	\$32,272	\$87,152

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,429
Total	\$92,010

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,100

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$14,632
2020	(22,308)
2021	(38,667)
2022	(8,537)
2023	0
Thereafter	0
Total	(\$54,880)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$758,810	\$482,041	\$251,246

PERF Net Pension Liability - Unaudited

TOWN OF CULVER - 1683000

Net Pension Liability as of 2017	\$647,370
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,521)
- Net Difference Between Projected and Actual Investment	(55,670)
- Change of Assumptions	(86,644)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,404)
Pension Expense/Income	92,010
Contributions	(81,100)
Total Activity in FY 2018	(165,329)
Net Pension Liability as of 2018	\$482,041

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1684000
 Submission Unit Name: TOWN OF FAIRMOUNT

Wages: \$660,967 Proportionate Share: 0.0001295

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$566,170	\$439,917

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,753	\$30
Net Difference Between Projected and Actual	13,029	0
Change of Assumptions	1,048	70,635
Changes in Proportion and Differences Between	10,372	12,429
Total	\$30,202	\$83,094

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,976
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,859
Total	\$70,835

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,028

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,849
2020	(16,662)
2021	(30,287)
2022	(7,792)
2023	0
Thereafter	0
Total	(\$52,892)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$692,501	\$439,917	\$229,290

PERF Net Pension Liability - Unaudited

TOWN OF FAIRMOUNT - 1684000

Net Pension Liability as of 2017	\$566,170
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,590)
- Net Difference Between Projected and Actual Investment	(48,143)
- Change of Assumptions	(78,677)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,350
Pension Expense/Income	70,835
Contributions	(74,028)
Total Activity in FY 2018	(126,253)
Net Pension Liability as of 2018	\$439,917

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1685000
 Submission Unit Name: TOWN OF WOLCOTT

Wages: \$261,307 Proportionate Share: 0.0000512

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$242,708	\$173,929

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,275	\$12
Net Difference Between Projected and Actual	5,151	0
Change of Assumptions	414	27,927
Changes in Proportion and Differences Between	4,052	9,809
Total	\$11,892	\$37,748

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,271
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,301)
Total	\$24,970

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,266

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,979
2020	(9,951)
2021	(15,804)
2022	(3,080)
2023	0
Thereafter	0
Total	(\$25,856)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$273,792	\$173,929	\$90,654

PERF Net Pension Liability - Unaudited

TOWN OF WOLCOTT - 1685000

Net Pension Liability as of 2017	\$242,708
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,158)
- Net Difference Between Projected and Actual Investment	(21,072)
- Change of Assumptions	(31,410)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,843)
Pension Expense/Income	24,970
Contributions	(29,266)
Total Activity in FY 2018	(68,779)
Net Pension Liability as of 2018	\$173,929

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1686000
 Submission Unit Name: OWEN COUNTY PUBLIC LIBRARY

Wages: \$553,889 Proportionate Share: 0.0001086

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$488,985	\$368,919

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,825	\$25
Net Difference Between Projected and Actual	10,926	0
Change of Assumptions	879	59,235
Changes in Proportion and Differences Between	2,396	3,321
Total	\$19,026	\$62,581

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,844
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,498
Total	\$65,342

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,035

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,359
2020	(16,092)
2021	(28,289)
2022	(6,533)
2023	0
Thereafter	0
Total	(\$43,555)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$580,738	\$368,919	\$192,285

PERF Net Pension Liability - Unaudited

OWEN COUNTY PUBLIC LIBRARY - 1686000

Net Pension Liability as of 2017	\$488,985
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,107)
- Net Difference Between Projected and Actual Investment	(41,907)
- Change of Assumptions	(66,207)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,152)
Pension Expense/Income	65,342
Contributions	(62,035)
Total Activity in FY 2018	(120,066)
Net Pension Liability as of 2018	\$368,919

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1687000
 Submission Unit Name: GREATER RANDOLPH INTERLOCAL COOPERATIVE

Wages: \$277,212 Proportionate Share: 0.0000543

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$171,323	\$184,460

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,412	\$13
Net Difference Between Projected and Actual	5,463	0
Change of Assumptions	439	29,618
Changes in Proportion and Differences Between	49,799	827
Total	\$58,113	\$30,458

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,922
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,943
Total	\$41,865

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,048

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$21,960
2020	8,251
2021	712
2022	(3,268)
2023	0
Thereafter	0
Total	\$27,655

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$290,369	\$184,460	\$96,143

PERF Net Pension Liability - Unaudited

GREATER RANDOLPH INTERLOCAL COOPERATIVE - 1687000

Net Pension Liability as of 2017	\$171,323
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(722)
- Net Difference Between Projected and Actual Investment	(13,047)
- Change of Assumptions	(31,930)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,019
Pension Expense/Income	41,865
Contributions	(31,048)
Total Activity in FY 2018	13,137
Net Pension Liability as of 2018	\$184,460

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1688000
 Submission Unit Name: CITY OF RUSHVILLE

Wages: \$1,507,603 Proportionate Share: 0.0002955

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,359,878	\$1,003,827

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,128	\$69
Net Difference Between Projected and Actual	29,729	0
Change of Assumptions	2,392	161,178
Changes in Proportion and Differences Between	31,812	27,758
Total	\$77,061	\$189,005

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$157,394
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,889
Total	\$186,283

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,852

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$36,674
2020	(47,916)
2021	(82,922)
2022	(17,780)
2023	0
Thereafter	0
Total	(111,944)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,580,185	\$1,003,827	\$523,207

PERF Net Pension Liability - Unaudited

CITY OF RUSHVILLE - 1688000

Net Pension Liability as of 2017	\$1,359,878
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,712)
- Net Difference Between Projected and Actual Investment	(117,200)
- Change of Assumptions	(180,620)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63,950)
Pension Expense/Income	186,283
Contributions	(168,852)
Total Activity in FY 2018	(356,051)
Net Pension Liability as of 2018	\$1,003,827

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1689000
 Submission Unit Name: WEST CENTRAL CONSERVANCY DISTRICT

Wages: \$1,273,181 Proportionate Share: 0.0002495

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$936,032	\$847,563

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,084	\$58
Net Difference Between Projected and Actual	25,101	0
Change of Assumptions	2,019	136,088
Changes in Proportion and Differences Between	136,830	856
Total	\$175,034	\$137,002

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$132,893
Specific Liabilities of Individual Employers	\$184,029
Net Amortization of Deferred Amounts from Changes in	77,202
Total	\$394,124

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$326,625

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$74,728
2020	5,263
2021	(26,947)
2022	(15,012)
2023	0
Thereafter	0
Total	\$38,032

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,334,200	\$847,563	\$441,760

PERF Net Pension Liability - Unaudited
WEST CENTRAL CONSERVANCY DISTRICT - 1689000

Net Pension Liability as of 2017	\$936,032
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,024)
- Net Difference Between Projected and Actual Investment	(76,034)
- Change of Assumptions	(149,098)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,188
Pension Expense/Income	394,124
Contributions	(326,625)
	<hr/>
Total Activity in FY 2018	(88,469)
	<hr/>
Net Pension Liability as of 2018	\$847,563

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1690000
 Submission Unit Name: STARKE COUNTY AIRPORT AUTHORITY

Wages: \$77,901 Proportionate Share: 0.0000153

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$68,262	\$51,975

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$680	\$4
Net Difference Between Projected and Actual	1,539	0
Change of Assumptions	124	8,345
Changes in Proportion and Differences Between	311	117
Total	\$2,654	\$8,466

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,149
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	389
Total	\$8,538

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,637

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,147
2020	(2,156)
2021	(3,882)
2022	(921)
2023	0
Thereafter	0
Total	(\$5,812)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$81,817	\$51,975	\$27,090

PERF Net Pension Liability - Unaudited

STARKE COUNTY AIRPORT AUTHORITY - 1690000

Net Pension Liability as of 2017	\$68,262
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(567)
- Net Difference Between Projected and Actual Investment	(5,837)
- Change of Assumptions	(9,317)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(467)
Pension Expense/Income	8,538
Contributions	(8,637)
Total Activity in FY 2018	(16,287)
Net Pension Liability as of 2018	\$51,975

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1691000
 Submission Unit Name: SULLIVAN COUNTY PUBLIC LIBRARY

Wages: \$476,079 Proportionate Share: 0.0000933

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$362,277	\$316,944

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,145	\$22
Net Difference Between Projected and Actual	9,387	0
Change of Assumptions	755	50,890
Changes in Proportion and Differences Between	35,860	7,213
Total	\$50,147	\$58,125

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,695
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,344
Total	\$63,039

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,321

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$12,144
2020	(1,944)
2021	(12,562)
2022	(5,616)
2023	0
Thereafter	0
Total	(\$7,978)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$498,921	\$316,944	\$165,195

PERF Net Pension Liability - Unaudited

SULLIVAN COUNTY PUBLIC LIBRARY - 1691000

Net Pension Liability as of 2017	\$362,277
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,476)
- Net Difference Between Projected and Actual Investment	(29,756)
- Change of Assumptions	(55,952)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,133
Pension Expense/Income	63,039
Contributions	(53,321)
Total Activity in FY 2018	(45,333)
Net Pension Liability as of 2018	\$316,944

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1692000
 Submission Unit Name: LAPORTE MUNICIPAL AIRPORT AUTHORITY

Wages: \$91,044 Proportionate Share: 0.0000178

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$79,415	\$60,467

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$791	\$4
Net Difference Between Projected and Actual	1,791	0
Change of Assumptions	144	9,709
Changes in Proportion and Differences Between	196	5,483
Total	\$2,922	\$15,196

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,481
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,842)
Total	\$5,639

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,597

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,485)
2020	(3,095)
2021	(4,623)
2022	(1,071)
2023	0
Thereafter	0
Total	(\$12,274)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$95,185	\$60,467	\$31,516

PERF Net Pension Liability - Unaudited
LAPORTE MUNICIPAL AIRPORT AUTHORITY - 1692000

Net Pension Liability as of 2017	\$79,415
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(659)
- Net Difference Between Projected and Actual Investment	(6,789)
- Change of Assumptions	(10,840)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,298
Pension Expense/Income	5,639
Contributions	(9,597)
Total Activity in FY 2018	(18,948)
Net Pension Liability as of 2018	\$60,467

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1693000
 Submission Unit Name: MELTON PUBLIC LIBRARY

Wages: \$97,165 Proportionate Share: 0.0000190

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$81,646	\$64,544

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$844	\$4
Net Difference Between Projected and Actual	1,912	0
Change of Assumptions	154	10,363
Changes in Proportion and Differences Between	2,832	2,329
Total	\$5,742	\$12,696

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,120
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,354
Total	\$14,474

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,883

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$511
2020	(2,173)
2021	(4,150)
2022	(1,142)
2023	0
Thereafter	0
Total	(\$6,954)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$101,602	\$64,544	\$33,641

PERF Net Pension Liability - Unaudited

MELTON PUBLIC LIBRARY - 1693000

Net Pension Liability as of 2017	\$81,646
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(648)
- Net Difference Between Projected and Actual Investment	(6,910)
- Change of Assumptions	(11,520)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,615)
Pension Expense/Income	14,474
Contributions	(10,883)
Total Activity in FY 2018	(17,102)
Net Pension Liability as of 2018	\$64,544

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1694000
 Submission Unit Name: RICHLAND TOWNSHIP, MONROE COUNTY

Wages: \$95,657 Proportionate Share: 0.0000187

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$198,539	\$63,525

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$831	\$4
Net Difference Between Projected and Actual	1,881	0
Change of Assumptions	151	10,200
Changes in Proportion and Differences Between	36,964	73,664
Total	\$39,827	\$83,868

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,960
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,630
Total	\$26,590

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,714

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,673
2020	(24,517)
2021	(28,071)
2022	(1,126)
2023	0
Thereafter	0
Total	(\$44,041)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$99,998	\$63,525	\$33,110

PERF Net Pension Liability - Unaudited
RICHLAND TOWNSHIP, MONROE COUNTY - 1694000

Net Pension Liability as of 2017	\$198,539
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,789)
- Net Difference Between Projected and Actual Investment	(19,570)
- Change of Assumptions	(13,237)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(115,294)
Pension Expense/Income	26,590
Contributions	(10,714)
Total Activity in FY 2018	(135,014)
Net Pension Liability as of 2018	\$63,525

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1695000
 Submission Unit Name: SOUTHERN INDIANA DEVELOPMENT COMMISSION

Wages: \$404,928 Proportionate Share: 0.0000794

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$339,077	\$269,725

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,527	\$18
Net Difference Between Projected and Actual	7,988	0
Change of Assumptions	643	43,308
Changes in Proportion and Differences Between	11,109	9,377
Total	\$23,267	\$52,703

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,291
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,742)
Total	\$37,549

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,934

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$185
2020	(8,276)
2021	(16,568)
2022	(4,777)
2023	0
Thereafter	0
Total	(\$29,436)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$424,591	\$269,725	\$140,584

PERF Net Pension Liability - Unaudited

SOUTHERN INDIANA DEVELOPMENT COMMISSION - 1695000

Net Pension Liability as of 2017	\$339,077
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,667)
- Net Difference Between Projected and Actual Investment	(28,648)
- Change of Assumptions	(48,109)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,457
Pension Expense/Income	37,549
Contributions	(46,934)
Total Activity in FY 2018	(69,352)
Net Pension Liability as of 2018	\$269,725

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1696000
 Submission Unit Name: TOWN OF ARCADIA

Wages: \$403,292 Proportionate Share: 0.0000790

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$331,939	\$268,367

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,510	\$18
Net Difference Between Projected and Actual	7,948	0
Change of Assumptions	639	43,090
Changes in Proportion and Differences Between	18,730	230
Total	\$30,827	\$43,338

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,078
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,470
Total	\$59,548

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,168

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$14,201
2020	(6,215)
2021	(15,744)
2022	(4,753)
2023	0
Thereafter	0
Total	(\$12,511)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$422,452	\$268,367	\$139,876

PERF Net Pension Liability - Unaudited

TOWN OF ARCADIA - 1696000

Net Pension Liability as of 2017	\$331,939
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,554)
- Net Difference Between Projected and Actual Investment	(27,917)
- Change of Assumptions	(47,781)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	300
Pension Expense/Income	59,548
Contributions	(45,168)
Total Activity in FY 2018	(63,572)
Net Pension Liability as of 2018	\$268,367

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1697000
 Submission Unit Name: PLEASANT TOWNSHIP - GRANT COUNTY

Wages: \$14,300 Proportionate Share: 0.0000028

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$10,708	\$9,512

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$124	\$1
Net Difference Between Projected and Actual	282	0
Change of Assumptions	23	1,527
Changes in Proportion and Differences Between	1,331	704
Total	\$1,760	\$2,232

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,491
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	372
Total	\$1,863

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,337

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$205
2020	(103)
2021	(406)
2022	(168)
2023	0
Thereafter	0
Total	(\$472)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,973	\$9,512	\$4,958

PERF Net Pension Liability - Unaudited
PLEASANT TOWNSHIP - GRANT COUNTY - 1697000

Net Pension Liability as of 2017	\$10,708
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(72)
- Net Difference Between Projected and Actual Investment	(875)
- Change of Assumptions	(1,676)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	901
Pension Expense/Income	1,863
Contributions	(1,337)
Total Activity in FY 2018	(1,196)
Net Pension Liability as of 2018	\$9,512

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1698000
 Submission Unit Name: PRAIRIE TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$15,996 Proportionate Share: 0.0000031

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$14,277	\$10,531

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$138	\$1
Net Difference Between Projected and Actual	312	0
Change of Assumptions	25	1,691
Changes in Proportion and Differences Between	0	2,457
Total	\$475	\$4,149

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,651
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,256)
Total	(\$605)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,143)
2020	(1,054)
2021	(1,291)
2022	(186)
2023	0
Thereafter	0
Total	(\$3,674)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,577	\$10,531	\$5,489

PERF Net Pension Liability - Unaudited
PRAIRIE TOWNSHIP - KOSCIUSKO COUNTY - 1698000

Net Pension Liability as of 2017	\$14,277
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(123)
- Net Difference Between Projected and Actual Investment	(1,230)
- Change of Assumptions	(1,895)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107
Pension Expense/Income	(605)
Contributions	0
	(3,746)
Total Activity in FY 2018	(3,746)
Net Pension Liability as of 2018	\$10,531

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1699000
 Submission Unit Name: SEWARD TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$16,600 Proportionate Share: 0.0000033

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$14,723	\$11,210

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$147	\$1
Net Difference Between Projected and Actual	332	0
Change of Assumptions	27	1,800
Changes in Proportion and Differences Between	273	1,296
Total	\$779	\$3,097

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,758
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	105
Total	\$1,863

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,859

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$700)
2020	(580)
2021	(839)
2022	(199)
2023	0
Thereafter	0
Total	(\$2,318)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,647	\$11,210	\$5,843

PERF Net Pension Liability - Unaudited
SEWARD TOWNSHIP - KOSCIUSKO COUNTY - 1699000

Net Pension Liability as of 2017	\$14,723
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(123)
- Net Difference Between Projected and Actual Investment	(1,259)
- Change of Assumptions	(2,009)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(126)
Pension Expense/Income	1,863
Contributions	(1,859)
	(3,513)
Total Activity in FY 2018	(3,513)
Net Pension Liability as of 2018	\$11,210

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1700000
 Submission Unit Name: NORTH DAVIESS COMMUNITY SCHOOLS

Wages: \$450,354 Proportionate Share: 0.0000883

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$388,600	\$299,959

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,923	\$20
Net Difference Between Projected and Actual	8,884	0
Change of Assumptions	715	48,163
Changes in Proportion and Differences Between	5,966	368
Total	\$19,488	\$48,551

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,032
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	51
Total	\$47,083

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,438

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$8,542
2020	(11,115)
2021	(21,180)
2022	(5,310)
2023	0
Thereafter	0
Total	(\$29,063)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$472,184	\$299,959	\$156,342

PERF Net Pension Liability - Unaudited
NORTH DAVIESS COMMUNITY SCHOOLS - 1700000

Net Pension Liability as of 2017	\$388,600
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,175)
- Net Difference Between Projected and Actual Investment	(33,103)
- Change of Assumptions	(53,687)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,679
Pension Expense/Income	47,083
Contributions	(50,438)
Total Activity in FY 2018	(88,641)
Net Pension Liability as of 2018	\$299,959

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1701000
 Submission Unit Name: CHARLESTOWN TOWNSHIP CLARK COUNTY

Wages: \$29,400 Proportionate Share: 0.0000058

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$27,215	\$19,703

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$258	\$1
Net Difference Between Projected and Actual	584	0
Change of Assumptions	47	3,164
Changes in Proportion and Differences Between	0	1,966
Total	\$889	\$5,131

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,089
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,670)
Total	(\$2,581)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,293

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,006)
2020	(1,151)
2021	(1,738)
2022	(347)
2023	0
Thereafter	0
Total	(\$4,242)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$31,015	\$19,703	\$10,269

PERF Net Pension Liability - Unaudited
CHARLESTOWN TOWNSHIP CLARK COUNTY - 1701000

Net Pension Liability as of 2017	\$27,215
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(239)
- Net Difference Between Projected and Actual Investment	(2,357)
- Change of Assumptions	(3,554)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,512
Pension Expense/Income	(2,581)
Contributions	(3,293)
	(7,512)
Total Activity in FY 2018	(7,512)
Net Pension Liability as of 2018	\$19,703

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1702000
 Submission Unit Name: JACKSON TOWNSHIP HARRISON COUNTY

Wages: \$21,040 Proportionate Share: 0.0000041

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$18,738	\$13,928

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$182	\$1
Net Difference Between Projected and Actual	412	0
Change of Assumptions	33	2,236
Changes in Proportion and Differences Between	348	2,074
Total	\$975	\$4,311

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,184
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(156)
Total	\$2,028

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,356

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,140)
2020	(827)
2021	(1,122)
2022	(247)
2023	0
Thereafter	0
Total	(\$3,336)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,925	\$13,928	\$7,259

PERF Net Pension Liability - Unaudited
JACKSON TOWNSHIP HARRISON COUNTY - 1702000

Net Pension Liability as of 2017	\$18,738
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(160)
- Net Difference Between Projected and Actual Investment	(1,613)
- Change of Assumptions	(2,504)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(205)
Pension Expense/Income	2,028
Contributions	(2,356)
	<hr/>
Total Activity in FY 2018	(4,810)
	<hr/>
Net Pension Liability as of 2018	\$13,928

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1703000
 Submission Unit Name: TOWN OF LEWISVILLE

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$60,231	\$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	496	40,035
Total	\$496	\$40,035

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,097)
Total	(\$16,097)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$14,100)
2020	(13,213)
2021	(12,225)
2022	(1)
2023	0
Thereafter	0
Total	(\$39,539)

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 2017	\$60,231
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,097)
- Net Difference Between Projected and Actual Investment	(6,507)
- Change of Assumptions	(967)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,563)
Pension Expense/Income	(16,097)
Contributions	0
Total Activity in FY 2018	(60,231)
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1704000
 Submission Unit Name: REGION 8 EDUCATION SERVICE CENTER

Wages: \$111,986 Proportionate Share: 0.0000219

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$119,569	\$74,395

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$973	\$5
Net Difference Between Projected and Actual	2,203	0
Change of Assumptions	177	11,945
Changes in Proportion and Differences Between	546	16,585
Total	\$3,899	\$28,535

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,665
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,436)
Total	(\$7,771)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,542

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,566)
2020	(7,800)
2021	(9,952)
2022	(1,318)
2023	0
Thereafter	0
Total	(\$24,636)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$117,110	\$74,395	\$38,776

PERF Net Pension Liability - Unaudited

REGION 8 EDUCATION SERVICE CENTER - 1704000

Net Pension Liability as of 2017	\$119,569
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,210)
- Net Difference Between Projected and Actual Investment	(10,716)
- Change of Assumptions	(13,688)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	753
Pension Expense/Income	(7,771)
Contributions	(12,542)
Total Activity in FY 2018	(45,174)
Net Pension Liability as of 2018	\$74,395

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1705000
 Submission Unit Name: WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$462,583 Proportionate Share: 0.0000907

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$410,908	\$308,112

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,030	\$21
Net Difference Between Projected and Actual	9,125	0
Change of Assumptions	734	49,472
Changes in Proportion and Differences Between	23,887	4,325
Total	\$37,776	\$53,818

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,310
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	44,708
Total	\$93,018

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,809

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$25,711
2020	(12,157)
2021	(24,138)
2022	(5,458)
2023	0
Thereafter	0
Total	(16,042)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$485,018	\$308,112	\$160,592

PERF Net Pension Liability - Unaudited

WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT - 1705000

Net Pension Liability as of 2017	\$410,908
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,476)
- Net Difference Between Projected and Actual Investment	(35,271)
- Change of Assumptions	(55,335)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,923)
Pension Expense/Income	93,018
Contributions	(51,809)
Total Activity in FY 2018	(102,796)
Net Pension Liability as of 2018	\$308,112

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1706000
 Submission Unit Name: TOWN OF GREENS FORK

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

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

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TOWN OF GREENS FORK - 1706000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1707000
 Submission Unit Name: TOWN OF MILTON

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$6,246	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	6,451	28,264
Total	\$6,451	\$28,264

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,429)
Total	(\$8,429)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$17,346)

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,194)
2020	(6,247)
2021	(5,372)
2022	0
2023	0
Thereafter	0
Total	(\$21,813)

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 2017	\$6,246
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(114)
- Net Difference Between Projected and Actual Investment	(675)
- Change of Assumptions	(100)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,274)
Pension Expense/Income	(8,429)
Contributions	17,346
Total Activity in FY 2018	(6,246)
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1708000
 Submission Unit Name: TOWN OF MOUNT SUMMIT

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	(1,133)
Total	(\$1,133)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TOWN OF MOUNT SUMMIT - 1708000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,133
Pension Expense/Income	(1,133)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1709000
 Submission Unit Name: TOWN OF ST LEON

Wages: \$42,285 Proportionate Share: 0.0000083

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$38,369	\$28,195

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$369	\$2
Net Difference Between Projected and Actual	835	0
Change of Assumptions	67	4,527
Changes in Proportion and Differences Between	41	1,151
Total	\$1,312	\$5,680

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,421
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(317)
Total	\$4,104

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,742

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$23)
2020	(1,480)
2021	(2,365)
2022	(500)
2023	0
Thereafter	0
Total	(\$4,368)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$44,384	\$28,195	\$14,696

PERF Net Pension Liability - Unaudited

TOWN OF ST LEON - 1709000

Net Pension Liability as of 2017	\$38,369
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(332)
- Net Difference Between Projected and Actual Investment	(3,310)
- Change of Assumptions	(5,076)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(818)
Pension Expense/Income	4,104
Contributions	(4,742)
Total Activity in FY 2018	(10,174)
Net Pension Liability as of 2018	\$28,195

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1710000
 Submission Unit Name: OHIO TWP TRUSTEE, WARRICK COUNTY

Wages: \$61,563 Proportionate Share: 0.0000121

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$122,246	\$41,104

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$538	\$3
Net Difference Between Projected and Actual	1,217	0
Change of Assumptions	98	6,600
Changes in Proportion and Differences Between	22,275	43,876
Total	\$24,128	\$50,479

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,445
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,991
Total	\$14,436

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,895

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,932
2020	(14,641)
2021	(16,913)
2022	(729)
2023	0
Thereafter	0
Total	(\$26,351)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$64,705	\$41,104	\$21,424

PERF Net Pension Liability - Unaudited
OHIO TWP TRUSTEE, WARRICK COUNTY - 1710000

Net Pension Liability as of 2017	\$122,246
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,692)
- Net Difference Between Projected and Actual Investment	(11,991)
- Change of Assumptions	(8,465)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(66,535)
Pension Expense/Income	14,436
Contributions	(6,895)
	(81,142)
Total Activity in FY 2018	(81,142)
Net Pension Liability as of 2018	\$41,104

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1711000
 Submission Unit Name: CULVER-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$175,569 Proportionate Share: 0.0000344

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$155,708	\$116,858

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,528	\$8
Net Difference Between Projected and Actual	3,461	0
Change of Assumptions	278	18,763
Changes in Proportion and Differences Between	440	3,984
Total	\$5,707	\$22,755

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,323
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	831
Total	\$19,154

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,664

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$317)
2020	(5,539)
2021	(9,122)
2022	(2,070)
2023	0
Thereafter	0
Total	(\$17,048)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$183,954	\$116,858	\$60,908

PERF Net Pension Liability - Unaudited
CULVER-UNION TOWNSHIP PUBLIC LIBRARY - 1711000

Net Pension Liability as of 2017	\$155,708
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,316)
- Net Difference Between Projected and Actual Investment	(13,362)
- Change of Assumptions	(20,985)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,677)
Pension Expense/Income	19,154
Contributions	(19,664)
	(38,850)
Total Activity in FY 2018	(38,850)
Net Pension Liability as of 2018	\$116,858

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1712000
 Submission Unit Name: TOWN OF LAPAZ

Wages: \$62,715 Proportionate Share: 0.0000123

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$61,569	\$41,784

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$546	\$3
Net Difference Between Projected and Actual	1,237	0
Change of Assumptions	100	6,709
Changes in Proportion and Differences Between	371	4,330
Total	\$2,254	\$11,042

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,551
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(693)
Total	\$5,858

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,024

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$421)
2020	(3,168)
2021	(4,458)
2022	(741)
2023	0
Thereafter	0
Total	(\$8,788)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$65,774	\$41,784	\$21,778

PERF Net Pension Liability - Unaudited

TOWN OF LAPAZ - 1712000

Net Pension Liability as of 2017	\$61,569
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(578)
- Net Difference Between Projected and Actual Investment	(5,415)
- Change of Assumptions	(7,598)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,028)
Pension Expense/Income	5,858
Contributions	(7,024)
Total Activity in FY 2018	(19,785)
Net Pension Liability as of 2018	\$41,784

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1713000
 Submission Unit Name: MICHIGAN TOWNSHIP - LAPORTE COUNTY

Wages: \$93,575 Proportionate Share: 0.0000183

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$35,246	\$62,166

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$813	\$4
Net Difference Between Projected and Actual	1,841	0
Change of Assumptions	148	9,982
Changes in Proportion and Differences Between	29,712	14,973
Total	\$32,514	\$24,959

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,747
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,850)
Total	\$5,897

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,481

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,358)
2020	6,206
2021	4,809
2022	(1,102)
2023	0
Thereafter	0
Total	\$7,555

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$97,859	\$62,166	\$32,402

PERF Net Pension Liability - Unaudited
MICHIGAN TOWNSHIP - LAPORTE COUNTY - 1713000

Net Pension Liability as of 2017	\$35,246
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	167
- Net Difference Between Projected and Actual Investment	(1,967)
- Change of Assumptions	(10,400)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,704
Pension Expense/Income	5,897
Contributions	(10,481)
	26,920
Total Activity in FY 2018	26,920
Net Pension Liability as of 2018	\$62,166

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1714000
 Submission Unit Name: PENDLETON COMMUNITY PUBLIC LIBRARY

Wages: \$302,554 Proportionate Share: 0.0000593

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$290,893	\$201,445

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,635	\$14
Net Difference Between Projected and Actual	5,966	0
Change of Assumptions	480	32,345
Changes in Proportion and Differences Between	577	20,225
Total	\$9,658	\$52,584

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,585
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,032)
Total	\$30,553

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,886

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,701)
2020	(14,365)
2021	(20,291)
2022	(3,569)
2023	0
Thereafter	0
Total	(\$42,926)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$317,106	\$201,445	\$104,996

PERF Net Pension Liability - Unaudited
PENDLETON COMMUNITY PUBLIC LIBRARY - 1714000

Net Pension Liability as of 2017	\$290,893
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,677)
- Net Difference Between Projected and Actual Investment	(25,464)
- Change of Assumptions	(36,536)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,438)
Pension Expense/Income	30,553
Contributions	(33,886)
	(89,448)
Total Activity in FY 2018	(89,448)
Net Pension Liability as of 2018	\$201,445

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1715000
 Submission Unit Name: CENTER TOWNSHIP - MARSHALL COUNTY

Wages: \$19,000 Proportionate Share: 0.0000037

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$16,954	\$12,569

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$164	\$1
Net Difference Between Projected and Actual	372	0
Change of Assumptions	30	2,018
Changes in Proportion and Differences Between	31	430
Total	\$597	\$2,449

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,971
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(177)
Total	\$1,794

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,128

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$17
2020	(625)
2021	(1,021)
2022	(223)
2023	0
Thereafter	0
Total	(1,852)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,786	\$12,569	\$6,551

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP - MARSHALL COUNTY - 1715000

Net Pension Liability as of 2017	\$16,954
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(146)
- Net Difference Between Projected and Actual Investment	(1,460)
- Change of Assumptions	(2,260)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(185)
Pension Expense/Income	1,794
Contributions	(2,128)
	(4,385)
Total Activity in FY 2018	(4,385)
Net Pension Liability as of 2018	\$12,569

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1716000
 Submission Unit Name: WASHINGTON TOWNSHIP - HAMILTON COUNTY

Wages: \$190,989 Proportionate Share: 0.0000374

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$182,477	\$127,049

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,662	\$9
Net Difference Between Projected and Actual	3,763	0
Change of Assumptions	303	20,400
Changes in Proportion and Differences Between	65	11,389
Total	\$5,793	\$31,798

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,921
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,185)
Total	\$15,736

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,391

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,409)
2020	(8,754)
2021	(12,593)
2022	(2,249)
2023	0
Thereafter	0
Total	(\$26,005)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$199,996	\$127,049	\$66,220

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - HAMILTON COUNTY - 1716000

Net Pension Liability as of 2017	\$182,477
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,670)
- Net Difference Between Projected and Actual Investment	(15,953)
- Change of Assumptions	(23,027)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,123)
Pension Expense/Income	15,736
Contributions	(21,391)
Total Activity in FY 2018	(55,428)
Net Pension Liability as of 2018	\$127,049

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1717000

Submission Unit Name: BOURBON TOWNSHIP - MARSHALL COUNTY

Wages: \$14,000 Proportionate Share: 0.0000027

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$12,492	\$9,172

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$120	\$1
Net Difference Between Projected and Actual	272	0
Change of Assumptions	22	1,473
Changes in Proportion and Differences Between	41	298
Total	\$455	\$1,772

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,438
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(125)
Total	\$1,313

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,568

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$82
2020	(469)
2021	(768)
2022	(162)
2023	0
Thereafter	0
Total	(\$1,317)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,438	\$9,172	\$4,781

PERF Net Pension Liability - Unaudited
BOURBON TOWNSHIP - MARSHALL COUNTY - 1717000

Net Pension Liability as of 2017	\$12,492
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(108)
- Net Difference Between Projected and Actual Investment	(1,078)
- Change of Assumptions	(1,652)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(227)
Pension Expense/Income	1,313
Contributions	(1,568)
	(3,320)
Total Activity in FY 2018	(3,320)
Net Pension Liability as of 2018	\$9,172

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1718000
 Submission Unit Name: BEAVER TOWNSHIP - NEWTON COUNTY

Wages: \$31,510 Proportionate Share: 0.0000062

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$27,215	\$21,062

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$275	\$1
Net Difference Between Projected and Actual	624	0
Change of Assumptions	50	3,382
Changes in Proportion and Differences Between	307	275
Total	\$1,256	\$3,658

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,302
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(63)
Total	\$3,239

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,529

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$247
2020	(802)
2021	(1,474)
2022	(373)
2023	0
Thereafter	0
Total	(\$2,402)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$33,154	\$21,062	\$10,978

PERF Net Pension Liability - Unaudited
BEAVER TOWNSHIP - NEWTON COUNTY - 1718000

Net Pension Liability as of 2017	\$27,215
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(222)
- Net Difference Between Projected and Actual Investment	(2,317)
- Change of Assumptions	(3,769)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	445
Pension Expense/Income	3,239
Contributions	(3,529)
	<hr/>
Total Activity in FY 2018	(6,153)
	<hr/>
Net Pension Liability as of 2018	\$21,062

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1719000
 Submission Unit Name: CENTER TOWNSHIP-HENDRICKS COUNTY

Wages: \$33,450 Proportionate Share: 0.0000066

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$29,892	\$22,420

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$293	\$2
Net Difference Between Projected and Actual	664	0
Change of Assumptions	53	3,600
Changes in Proportion and Differences Between	4	695
Total	\$1,014	\$4,297

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,515
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(617)
Total	\$2,898

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,746

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$57)
2020	(1,066)
2021	(1,761)
2022	(399)
2023	0
Thereafter	0
Total	(\$3,283)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$35,293	\$22,420	\$11,686

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP-HENDRICKS COUNTY - 1719000

Net Pension Liability as of 2017	\$29,892
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(254)
- Net Difference Between Projected and Actual Investment	(2,565)
- Change of Assumptions	(4,027)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	222
Pension Expense/Income	2,898
Contributions	(3,746)
Total Activity in FY 2018	(7,472)
Net Pension Liability as of 2018	\$22,420

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1720000
 Submission Unit Name: HELT TOWNSHIP-VERMILLION COUNTY

Wages: \$61,166 Proportionate Share: 0.0000120

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$15,615	\$40,765

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$533	\$3
Net Difference Between Projected and Actual	1,207	0
Change of Assumptions	97	6,545
Changes in Proportion and Differences Between	24,277	3,628
Total	\$26,114	\$10,176

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,392
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,984
Total	\$11,376

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,851

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,728
2020	6,261
2021	4,671
2022	(722)
2023	0
Thereafter	0
Total	\$15,938

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$64,170	\$40,765	\$21,247

PERF Net Pension Liability - Unaudited

HELT TOWNSHIP-VERMILLION COUNTY - 1720000

Net Pension Liability as of 2017	\$15,615
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	245
- Net Difference Between Projected and Actual Investment	(480)
- Change of Assumptions	(6,699)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,559
Pension Expense/Income	11,376
Contributions	(6,851)
Total Activity in FY 2018	25,150
Net Pension Liability as of 2018	\$40,765

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1721000
 Submission Unit Name: LAKE TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$13,000 Proportionate Share: 0.0000025

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$11,600	\$8,493

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111	\$1
Net Difference Between Projected and Actual	252	0
Change of Assumptions	20	1,364
Changes in Proportion and Differences Between	27	420
Total	\$410	\$1,785

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,332
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(265)
Total	\$1,067

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,456

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$57)
2020	(452)
2021	(715)
2022	(151)
2023	0
Thereafter	0
Total	(\$1,375)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,369	\$8,493	\$4,426

PERF Net Pension Liability - Unaudited

LAKE TOWNSHIP - KOSCIUSKO COUNTY - 1721000

Net Pension Liability as of 2017	\$11,600
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(101)
- Net Difference Between Projected and Actual Investment	(1,001)
- Change of Assumptions	(1,530)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(86)
Pension Expense/Income	1,067
Contributions	(1,456)
Total Activity in FY 2018	(3,107)
Net Pension Liability as of 2018	\$8,493

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1723000
 Submission Unit Name: WINFIELD TOWNSHIP - LAKE COUNTY

Wages: \$23,002 Proportionate Share: 0.0000045

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$8,477	\$15,287

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$200	\$1
Net Difference Between Projected and Actual	453	0
Change of Assumptions	36	2,454
Changes in Proportion and Differences Between	10,401	21,614
Total	\$11,090	\$24,069

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,397
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	987
Total	\$3,384

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$506

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$13,044)
2020	(398)
2021	733
2022	(270)
2023	0
Thereafter	0
Total	(\$12,979)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$24,064	\$15,287	\$7,968

PERF Net Pension Liability - Unaudited

WINFIELD TOWNSHIP - LAKE COUNTY - 1723000

Net Pension Liability as of 2017	\$8,477
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45
- Net Difference Between Projected and Actual Investment	(463)
- Change of Assumptions	(2,554)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,904
Pension Expense/Income	3,384
Contributions	(506)
Total Activity in FY 2018	6,810
Net Pension Liability as of 2018	\$15,287

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1724000
 Submission Unit Name: BROWN COUNTY PUBLIC LIBRARY

Wages: \$112,373 Proportionate Share: 0.0000220

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$95,477	\$74,735

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$977	\$5
Net Difference Between Projected and Actual	2,213	0
Change of Assumptions	178	12,000
Changes in Proportion and Differences Between	2,622	569
Total	\$5,990	\$12,574

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,718
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,141)
Total	\$8,577

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,586

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,166
2020	(2,426)
2021	(5,000)
2022	(1,324)
2023	0
Thereafter	0
Total	(\$6,584)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$117,645	\$74,735	\$38,953

PERF Net Pension Liability - Unaudited

BROWN COUNTY PUBLIC LIBRARY - 1724000

Net Pension Liability as of 2017	\$95,477
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(767)
- Net Difference Between Projected and Actual Investment	(8,103)
- Change of Assumptions	(13,355)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,492
Pension Expense/Income	8,577
Contributions	(12,586)
Total Activity in FY 2018	(20,742)
Net Pension Liability as of 2018	\$74,735

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1725000
 Submission Unit Name: CLAY-OWEN-VIGO SOLID WASTE MGMT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	(3,458)
Total	(\$3,458)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

CLAY-OWEN-VIGO SOLID WASTE MGMT DISTRICT - 1725000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,458
Pension Expense/Income	(3,458)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1726000
 Submission Unit Name: INDPLS AIRPORT AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

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

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

INDPLS AIRPORT AUTHORITY - 1726000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1727000
 Submission Unit Name: UNION TOWNSHIP - MARSHALL COUNTY

Wages: \$17,870 Proportionate Share: 0.0000035

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$15,615	\$11,890

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$155	\$1
Net Difference Between Projected and Actual	352	0
Change of Assumptions	28	1,909
Changes in Proportion and Differences Between	176	22
Total	\$711	\$1,932

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,864
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	518
Total	\$2,382

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,001

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$354
2020	(481)
2021	(883)
2022	(211)
2023	0
Thereafter	0
Total	(\$1,221)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$18,716	\$11,890	\$6,197

PERF Net Pension Liability - Unaudited
UNION TOWNSHIP - MARSHALL COUNTY - 1727000

Net Pension Liability as of 2017	\$15,615
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(131)
- Net Difference Between Projected and Actual Investment	(1,335)
- Change of Assumptions	(2,132)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(508)
Pension Expense/Income	2,382
Contributions	(2,001)
	(3,725)
Total Activity in FY 2018	(3,725)
Net Pension Liability as of 2018	\$11,890

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1728000
 Submission Unit Name: CLINTON TOWNSHIP-VERMILLION COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	1,356
Total	\$0	\$1,356

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,931)
Total	(\$7,931)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,277)
2020	(79)
2021	0
2022	0
2023	0
Thereafter	0
Total	(\$1,356)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,931
Pension Expense/Income	(7,931)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1729000
 Submission Unit Name: TOWN OF DUGGER

Wages: \$31,186 Proportionate Share: 0.0000061

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$31,677	\$20,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$271	\$1
Net Difference Between Projected and Actual	614	0
Change of Assumptions	49	3,327
Changes in Proportion and Differences Between	636	26,300
Total	\$1,570	\$29,628

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,249
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,445)
Total	(\$19,196)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,812

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$20,651)
2020	(4,201)
2021	(2,839)
2022	(367)
2023	0
Thereafter	0
Total	(\$28,058)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$32,620	\$20,722	\$10,801

PERF Net Pension Liability - Unaudited

TOWN OF DUGGER - 1729000

Net Pension Liability as of 2017	\$31,677
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(307)
- Net Difference Between Projected and Actual Investment	(2,809)
- Change of Assumptions	(3,787)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,956
Pension Expense/Income	(19,196)
Contributions	(1,812)
Total Activity in FY 2018	(10,955)
Net Pension Liability as of 2018	\$20,722

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1731000
 Submission Unit Name: TOWN OF NEW PALESTINE

Wages: \$686,344 Proportionate Share: 0.0001345

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$546,539	\$456,903

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,975	\$31
Net Difference Between Projected and Actual	13,532	0
Change of Assumptions	1,089	73,362
Changes in Proportion and Differences Between	61,528	1,515
Total	\$82,124	\$74,908

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,640
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	49,450
Total	\$121,090

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,037

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$43,252
2020	(4,944)
2021	(23,001)
2022	(8,091)
2023	0
Thereafter	0
Total	\$7,216

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$719,238	\$456,903	\$238,143

PERF Net Pension Liability - Unaudited

TOWN OF NEW PALESTINE - 1731000

Net Pension Liability as of 2017	\$546,539
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,011)
- Net Difference Between Projected and Actual Investment	(45,519)
- Change of Assumptions	(81,048)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,111)
Pension Expense/Income	121,090
Contributions	(77,037)
Total Activity in FY 2018	(89,636)
Net Pension Liability as of 2018	\$456,903

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1732000
 Submission Unit Name: TOWN OF ORLAND

Wages: \$71,800 Proportionate Share: 0.0000141

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$67,815	\$47,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$626	\$3
Net Difference Between Projected and Actual	1,419	0
Change of Assumptions	114	7,691
Changes in Proportion and Differences Between	7	10,874
Total	\$2,166	\$18,568

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,510
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,903)
Total	(\$1,393)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,042

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$7,261)
2020	(3,736)
2021	(4,557)
2022	(848)
2023	0
Thereafter	0
Total	(\$16,402)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$75,400	\$47,898	\$24,965

PERF Net Pension Liability - Unaudited

TOWN OF ORLAND - 1732000

Net Pension Liability as of 2017	\$67,815
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(612)
- Net Difference Between Projected and Actual Investment	(5,908)
- Change of Assumptions	(8,666)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,704
Pension Expense/Income	(1,393)
Contributions	(8,042)
Total Activity in FY 2018	(19,917)
Net Pension Liability as of 2018	\$47,898

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1733000
 Submission Unit Name: TOWN OF PRINCE'S LAKES

Wages: \$742,135 Proportionate Share: 0.0001454

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$645,585	\$493,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,460	\$34
Net Difference Between Projected and Actual	14,628	0
Change of Assumptions	1,177	79,307
Changes in Proportion and Differences Between	3,830	625
Total	\$26,095	\$79,966

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,445
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,146
Total	\$82,591

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,117

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,546
2020	(19,653)
2021	(36,015)
2022	(8,749)
2023	0
Thereafter	0
Total	(53,871)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$777,526	\$493,930	\$257,443

PERF Net Pension Liability - Unaudited

TOWN OF PRINCE'S LAKES - 1733000

Net Pension Liability as of 2017	\$645,585
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,333)
- Net Difference Between Projected and Actual Investment	(55,125)
- Change of Assumptions	(88,495)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,176)
Pension Expense/Income	82,591
Contributions	(83,117)
Total Activity in FY 2018	(151,655)
Net Pension Liability as of 2018	\$493,930

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1734000
 Submission Unit Name: YORKTOWN-MT PLEASANT TWP COMM LIBRARY

Wages: \$218,198 Proportionate Share: 0.0000428

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$179,354	\$145,394

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,901	\$10
Net Difference Between Projected and Actual	4,306	0
Change of Assumptions	346	23,345
Changes in Proportion and Differences Between	12,370	159
Total	\$18,923	\$23,514

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,797
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,361
Total	\$32,158

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,438

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,519
2020	(3,096)
2021	(8,438)
2022	(2,576)
2023	0
Thereafter	0
Total	(\$4,591)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$228,873	\$145,394	\$75,781

PERF Net Pension Liability - Unaudited

YORKTOWN-MT PLEASANT TWP COMM LIBRARY - 1734000

Net Pension Liability as of 2017	\$179,354
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,376)
- Net Difference Between Projected and Actual Investment	(15,073)
- Change of Assumptions	(25,879)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	648
Pension Expense/Income	32,158
Contributions	(24,438)
Total Activity in FY 2018	(33,960)
Net Pension Liability as of 2018	\$145,394

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1735000
 Submission Unit Name: TOWN OF ANDREWS

Wages: \$268,147 Proportionate Share: 0.0000526

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$211,031	\$178,685

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,337	\$12
Net Difference Between Projected and Actual	5,292	0
Change of Assumptions	426	28,690
Changes in Proportion and Differences Between	16,290	2,623
Total	\$24,345	\$31,325

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,017
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,448)
Total	\$19,569

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,032

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,793
2020	(2,142)
2021	(8,467)
2022	(3,164)
2023	0
Thereafter	0
Total	(\$6,980)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$281,278	\$178,685	\$93,133

PERF Net Pension Liability - Unaudited

TOWN OF ANDREWS - 1735000

Net Pension Liability as of 2017	\$211,031
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,519)
- Net Difference Between Projected and Actual Investment	(17,509)
- Change of Assumptions	(31,652)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,797
Pension Expense/Income	19,569
Contributions	(30,032)
Total Activity in FY 2018	(32,346)
Net Pension Liability as of 2018	\$178,685

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1736000
 Submission Unit Name: PERU TOWNSHIP - MIAMI COUNTY

Wages: \$41,724 Proportionate Share: 0.0000082

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$41,939	\$27,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$364	\$2
Net Difference Between Projected and Actual	825	0
Change of Assumptions	66	4,473
Changes in Proportion and Differences Between	93	5,833
Total	\$1,348	\$10,308

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,368
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,913)
Total	\$1,455

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,673

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,768)
2020	(2,538)
2021	(3,160)
2022	(494)
2023	0
Thereafter	0
Total	(\$8,960)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$43,849	\$27,856	\$14,519

PERF Net Pension Liability - Unaudited

PERU TOWNSHIP - MIAMI COUNTY - 1736000

Net Pension Liability as of 2017	\$41,939
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(401)
- Net Difference Between Projected and Actual Investment	(3,706)
- Change of Assumptions	(5,080)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,678)
Pension Expense/Income	1,455
Contributions	(4,673)
Total Activity in FY 2018	(14,083)
Net Pension Liability as of 2018	\$27,856

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1737000
 Submission Unit Name: PLEASANT TOWNSHIP - JOHNSON COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	340
Total	\$0	\$340

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,677)
Total	(\$4,677)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$340)
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	(\$340)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,677
Pension Expense/Income	(4,677)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1738000
 Submission Unit Name: CLEVELAND TOWNSHIP-ELKHART COUNTY

Wages: \$799,943 Proportionate Share: 0.0001568

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$616,585	\$532,657

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,966	\$36
Net Difference Between Projected and Actual	15,775	0
Change of Assumptions	1,269	85,525
Changes in Proportion and Differences Between	54,975	1,714
Total	\$78,985	\$87,275

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,517
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	37,067
Total	\$120,584

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,594

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$27,860
2020	(4,026)
2021	(22,690)
2022	(9,434)
2023	0
Thereafter	0
Total	(\$8,290)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$838,487	\$532,657	\$277,627

PERF Net Pension Liability - Unaudited
CLEVELAND TOWNSHIP-ELKHART COUNTY - 1738000

Net Pension Liability as of 2017	\$616,585
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,301)
- Net Difference Between Projected and Actual Investment	(50,845)
- Change of Assumptions	(94,156)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,384
Pension Expense/Income	120,584
Contributions	(89,594)
Total Activity in FY 2018	(83,928)
Net Pension Liability as of 2018	\$532,657

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1739000
 Submission Unit Name: TIPPECANOE TOWNSHIP-KOSCIUSKO COUNTY

Wages: \$268,758 Proportionate Share: 0.0000527

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$252,523	\$179,024

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,341	\$12
Net Difference Between Projected and Actual	5,302	0
Change of Assumptions	427	28,745
Changes in Proportion and Differences Between	2,247	17,231
Total	\$10,317	\$45,988

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,070
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,675
Total	\$30,745

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,101

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,936)
2020	(11,741)
2021	(16,824)
2022	(3,170)
2023	0
Thereafter	0
Total	(\$35,671)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$281,813	\$179,024	\$93,310

PERF Net Pension Liability - Unaudited
TIPPECANOE TOWNSHIP-KOSCIUSKO COUNTY - 1739000

Net Pension Liability as of 2017	\$252,523
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,271)
- Net Difference Between Projected and Actual Investment	(21,982)
- Change of Assumptions	(32,372)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,518)
Pension Expense/Income	30,745
Contributions	(30,101)
	(73,499)
Total Activity in FY 2018	(73,499)
Net Pension Liability as of 2018	\$179,024

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1740000
 Submission Unit Name: COMMUNITY MONTESSORI SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	1,413	17,256
Total	\$1,413	\$17,256

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(107,175)
Total	(107,175)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(15,843)
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	(15,843)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,175
Pension Expense/Income	(107,175)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1741000
 Submission Unit Name: FLANNER HOUSE ELEMENTARY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	(19,843)
Total	(19,843)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

FLANNER HOUSE ELEMENTARY - 1741000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,843
Pension Expense/Income	(19,843)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1742000
 Submission Unit Name: OPTIONS CHARTER SCHOOL-CARMEL

Wages: \$301,984 Proportionate Share: 0.0000592

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$125,816	\$201,105

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,630	\$14
Net Difference Between Projected and Actual	5,956	0
Change of Assumptions	479	32,290
Changes in Proportion and Differences Between	102,433	337
Total	\$111,498	\$32,641

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,532
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	34,446
Total	\$65,978

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,822

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$46,148
2020	23,125
2021	13,145
2022	(3,561)
2023	0
Thereafter	0
Total	\$78,857

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$316,572	\$201,105	\$104,818

PERF Net Pension Liability - Unaudited

OPTIONS CHARTER SCHOOL-CARMEL - 1742000

Net Pension Liability as of 2017	\$125,816
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	325
- Net Difference Between Projected and Actual Investment	(7,638)
- Change of Assumptions	(33,831)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,277
Pension Expense/Income	65,978
Contributions	(33,822)
Total Activity in FY 2018	75,289
Net Pension Liability as of 2018	\$201,105

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1743000
 Submission Unit Name: CHRISTEL HOUSE ACADEMY

Wages: \$557,964 Proportionate Share: 0.0001093

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$652,278	\$371,297

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,856	\$25
Net Difference Between Projected and Actual	10,996	0
Change of Assumptions	885	59,617
Changes in Proportion and Differences Between	20,390	105,855
Total	\$37,127	\$165,497

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,217
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,975
Total	\$72,192

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,492

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,945)
2020	(49,888)
2021	(60,962)
2022	(6,575)
2023	0
Thereafter	0
Total	(\$128,370)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$584,481	\$371,297	\$193,525

PERF Net Pension Liability - Unaudited

CHRISTEL HOUSE ACADEMY - 1743000

Net Pension Liability as of 2017	\$652,278
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,050)
- Net Difference Between Projected and Actual Investment	(59,480)
- Change of Assumptions	(69,205)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(154,946)
Pension Expense/Income	72,192
Contributions	(62,492)
Total Activity in FY 2018	(280,981)
Net Pension Liability as of 2018	\$371,297

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1744000
 Submission Unit Name: THE NEW COMMUNITY SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	3,657	22,748
Total	\$3,657	\$22,748

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,123)
Total	(\$28,123)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$10,305)

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$13,244)
2020	(3,408)
2021	(2,439)
2022	0
2023	0
Thereafter	0
Total	(\$19,091)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,818
Pension Expense/Income	(28,123)
Contributions	10,305
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1745000
 Submission Unit Name: SIGNATURE SCHOOL

Wages: \$143,566 Proportionate Share: 0.0000281

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$102,169	\$95,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,248	\$7
Net Difference Between Projected and Actual	2,827	0
Change of Assumptions	227	15,327
Changes in Proportion and Differences Between	19,442	80
Total	\$23,744	\$15,414

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,967
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,659
Total	\$26,626

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,079

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,887
2020	1,504
2021	(2,369)
2022	(1,692)
2023	0
Thereafter	0
Total	\$8,330

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$150,265	\$95,457	\$49,753

PERF Net Pension Liability - Unaudited

SIGNATURE SCHOOL - 1745000

Net Pension Liability as of 2017	\$102,169
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(620)
- Net Difference Between Projected and Actual Investment	(8,212)
- Change of Assumptions	(16,740)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,313
Pension Expense/Income	26,626
Contributions	(16,079)
Total Activity in FY 2018	(6,712)
Net Pension Liability as of 2018	\$95,457

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1746000
 Submission Unit Name: FALL CREEK ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	(23,203)
Total	(\$23,203)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

FALL CREEK ACADEMY - 1746000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,203
Pension Expense/Income	(23,203)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1747000
 Submission Unit Name: IRVINGTON COMMUNITY SCHOOL

Wages: \$133,453 Proportionate Share: 0.0000262

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$129,385	\$89,003

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,164	\$6
Net Difference Between Projected and Actual	2,636	0
Change of Assumptions	212	14,291
Changes in Proportion and Differences Between	3,695	24,022
Total	\$7,707	\$38,319

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,955
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,394
Total	\$15,349

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,078

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,545)
2020	(8,429)
2021	(10,061)
2022	(1,577)
2023	0
Thereafter	0
Total	(\$30,612)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$140,104	\$89,003	\$46,389

PERF Net Pension Liability - Unaudited

IRVINGTON COMMUNITY SCHOOL - 1747000

Net Pension Liability as of 2017	\$129,385
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,199)
- Net Difference Between Projected and Actual Investment	(11,343)
- Change of Assumptions	(16,156)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,955)
Pension Expense/Income	15,349
Contributions	(11,078)
Total Activity in FY 2018	(40,382)
Net Pension Liability as of 2018	\$89,003

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1748000
 Submission Unit Name: ADAMS TOWNSHIP-HAMILTON COUNTY

Wages: \$116,652 Proportionate Share: 0.0000229

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$79,415	\$77,792

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,017	\$5
Net Difference Between Projected and Actual	2,304	0
Change of Assumptions	185	12,491
Changes in Proportion and Differences Between	17,448	8,972
Total	\$20,954	\$21,468

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,197
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	388
Total	\$12,585

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,298

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,131
2020	(267)
2021	(3,000)
2022	(1,378)
2023	0
Thereafter	0
Total	(\$514)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$122,458	\$77,792	\$40,546

PERF Net Pension Liability - Unaudited
ADAMS TOWNSHIP-HAMILTON COUNTY - 1748000

Net Pension Liability as of 2017	\$79,415
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(434)
- Net Difference Between Projected and Actual Investment	(6,276)
- Change of Assumptions	(13,581)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,381
Pension Expense/Income	12,585
Contributions	(5,298)
	(1,623)
Total Activity in FY 2018	(1,623)
Net Pension Liability as of 2018	\$77,792

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1749000
 Submission Unit Name: CLEAR CREEK TOWNSHIP-MONROE COUNTY

Wages: \$41,510 Proportionate Share: 0.0000081

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$37,477	\$27,516

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$360	\$2
Net Difference Between Projected and Actual	815	0
Change of Assumptions	66	4,418
Changes in Proportion and Differences Between	57	1,273
Total	\$1,298	\$5,693

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,314
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(459)
Total	\$3,855

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,649

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$141)
2020	(1,459)
2021	(2,309)
2022	(486)
2023	0
Thereafter	0
Total	(\$4,395)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$43,315	\$27,516	\$14,342

PERF Net Pension Liability - Unaudited
CLEAR CREEK TOWNSHIP-MONROE COUNTY - 1749000

Net Pension Liability as of 2017	\$37,477
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(325)
- Net Difference Between Projected and Actual Investment	(3,234)
- Change of Assumptions	(4,954)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(654)
Pension Expense/Income	3,855
Contributions	(4,649)
	(9,961)
Total Activity in FY 2018	(9,961)
Net Pension Liability as of 2018	\$27,516

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1750000
 Submission Unit Name: LEO-CEDARVILLE REGIONAL SEWER DISTRICT

Wages: \$124,697 Proportionate Share: 0.0000244

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$81,200	\$82,888

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,084	\$6
Net Difference Between Projected and Actual	2,455	0
Change of Assumptions	197	13,309
Changes in Proportion and Differences Between	17,797	6,071
Total	\$21,533	\$19,386

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,996
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,733
Total	\$14,729

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,384

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,176
2020	1,582
2021	(1,143)
2022	(1,468)
2023	0
Thereafter	0
Total	\$2,147

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$130,479	\$82,888	\$43,202

PERF Net Pension Liability - Unaudited
LEO-CEDARVILLE REGIONAL SEWER DISTRICT - 1750000

Net Pension Liability as of 2017	\$81,200
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(401)
- Net Difference Between Projected and Actual Investment	(6,318)
- Change of Assumptions	(14,416)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,478
Pension Expense/Income	14,729
Contributions	(11,384)
Total Activity in FY 2018	1,688
Net Pension Liability as of 2018	\$82,888

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1751000
 Submission Unit Name: MILFORD PUBLIC LIBRARY

Wages: \$53,422 Proportionate Share: 0.0000105

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$45,954	\$35,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$466	\$2
Net Difference Between Projected and Actual	1,056	0
Change of Assumptions	85	5,727
Changes in Proportion and Differences Between	712	42
Total	\$2,319	\$5,771

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,593
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	452
Total	\$6,045

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,983

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$924
2020	(1,275)
2021	(2,470)
2022	(631)
2023	0
Thereafter	0
Total	(\$3,452)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$56,149	\$35,669	\$18,591

PERF Net Pension Liability - Unaudited

MILFORD PUBLIC LIBRARY - 1751000

Net Pension Liability as of 2017	\$45,954
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(373)
- Net Difference Between Projected and Actual Investment	(3,909)
- Change of Assumptions	(6,380)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	315
Pension Expense/Income	6,045
Contributions	(5,983)
Total Activity in FY 2018	(10,285)
Net Pension Liability as of 2018	\$35,669

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1752000
 Submission Unit Name: MITCHELL COMMUNITY SCHOOLS

Wages: \$360,335 Proportionate Share: 0.0000706

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$343,093	\$239,831

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,137	\$16
Net Difference Between Projected and Actual	7,103	0
Change of Assumptions	571	38,508
Changes in Proportion and Differences Between	166	23,230
Total	\$10,977	\$61,754

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,604
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,892)
Total	\$24,712

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,356

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,523)
2020	(16,505)
2021	(23,503)
2022	(4,246)
2023	0
Thereafter	0
Total	(\$50,777)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$377,533	\$239,831	\$125,003

PERF Net Pension Liability - Unaudited

MITCHELL COMMUNITY SCHOOLS - 1752000

Net Pension Liability as of 2017	\$343,093
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,129)
- Net Difference Between Projected and Actual Investment	(29,967)
- Change of Assumptions	(43,446)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,076)
Pension Expense/Income	24,712
Contributions	(40,356)
Total Activity in FY 2018	(103,262)
Net Pension Liability as of 2018	\$239,831

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1754000
 Submission Unit Name: PAOLI PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

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

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,161)
Total	(\$2,161)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

PAOLI PUBLIC LIBRARY - 1754000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,161
Pension Expense/Income	(2,161)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1755000
 Submission Unit Name: PERRY-CLEAR CREEK FIRE PROTECTION DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	403
Total	\$0	\$403

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,473)
Total	(\$4,473)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$403)
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	(\$403)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,473
Pension Expense/Income	(4,473)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1756000
 Submission Unit Name: SPRINGFIELD TOWNSHIP-LAPORTE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	(495)
Total	(\$495)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
SPRINGFIELD TOWNSHIP-LAPORTE COUNTY - 1756000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	495
Pension Expense/Income	(495)
Contributions	0
	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1757000
 Submission Unit Name: VINCENNES TOWNSHIP-KNOX COUNTY

Wages: \$89,967 Proportionate Share: 0.0000176

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$73,615	\$59,788

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$782	\$4
Net Difference Between Projected and Actual	1,771	0
Change of Assumptions	142	9,600
Changes in Proportion and Differences Between	5,881	6,241
Total	\$8,576	\$15,845

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,374
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	978
Total	\$10,352

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,986

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,358
2020	(3,219)
2021	(5,350)
2022	(1,058)
2023	0
Thereafter	0
Total	(\$7,269)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$94,116	\$59,788	\$31,162

PERF Net Pension Liability - Unaudited

VINCENNES TOWNSHIP-KNOX COUNTY - 1757000

Net Pension Liability as of 2017	\$73,615
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(563)
- Net Difference Between Projected and Actual Investment	(6,183)
- Change of Assumptions	(10,640)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,807)
Pension Expense/Income	10,352
Contributions	(1,986)
Total Activity in FY 2018	(13,827)
Net Pension Liability as of 2018	\$59,788

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1758000
 Submission Unit Name: TOWN OF ATLANTA

Wages: \$113,497 Proportionate Share: 0.0000222

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$106,185	\$75,414

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$986	\$5
Net Difference Between Projected and Actual	2,233	0
Change of Assumptions	180	12,109
Changes in Proportion and Differences Between	3,083	5,038
Total	\$6,482	\$17,152

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,825
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,696
Total	\$15,521

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,119

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,422
2020	(4,576)
2021	(7,179)
2022	(1,337)
2023	0
Thereafter	0
Total	(\$10,670)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$118,714	\$75,414	\$39,307

PERF Net Pension Liability - Unaudited

TOWN OF ATLANTA - 1758000

Net Pension Liability as of 2017	\$106,185
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(954)
- Net Difference Between Projected and Actual Investment	(9,240)
- Change of Assumptions	(13,634)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,345)
Pension Expense/Income	15,521
Contributions	(12,119)
Total Activity in FY 2018	(30,771)
Net Pension Liability as of 2018	\$75,414

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1759000
 Submission Unit Name: CEDAR CREEK TOWNSHIP-LAKE COUNTY

Wages: \$32,542 Proportionate Share: 0.0000064

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$32,123	\$21,741

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$284	\$1
Net Difference Between Projected and Actual	644	0
Change of Assumptions	52	3,491
Changes in Proportion and Differences Between	31	2,322
Total	\$1,011	\$5,814

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,409
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,073)
Total	\$2,336

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,645

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$395)
2020	(1,682)
2021	(2,341)
2022	(385)
2023	0
Thereafter	0
Total	(\$4,803)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$34,224	\$21,741	\$11,332

PERF Net Pension Liability - Unaudited
CEDAR CREEK TOWNSHIP-LAKE COUNTY - 1759000

Net Pension Liability as of 2017	\$32,123
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(302)
- Net Difference Between Projected and Actual Investment	(2,826)
- Change of Assumptions	(3,955)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,990)
Pension Expense/Income	2,336
Contributions	(3,645)
Total Activity in FY 2018	(10,382)
Net Pension Liability as of 2018	\$21,741

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1760000
 Submission Unit Name: WARREN TOWNSHIP-ST JOSEPH COUNTY

Wages: \$486,767 Proportionate Share: 0.0000954

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$326,139	\$324,078

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,238	\$22
Net Difference Between Projected and Actual	9,598	0
Change of Assumptions	772	52,035
Changes in Proportion and Differences Between	73,272	235
Total	\$87,880	\$52,292

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,813
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,299
Total	\$83,112

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,518

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$36,049
2020	9,134
2021	(3,856)
2022	(5,739)
2023	0
Thereafter	0
Total	\$35,588

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$510,151	\$324,078	\$168,914

PERF Net Pension Liability - Unaudited
WARREN TOWNSHIP-ST JOSEPH COUNTY - 1760000

Net Pension Liability as of 2017	\$326,139
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,725)
- Net Difference Between Projected and Actual Investment	(25,640)
- Change of Assumptions	(56,499)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,209
Pension Expense/Income	83,112
Contributions	(54,518)
Total Activity in FY 2018	(2,061)
Net Pension Liability as of 2018	\$324,078

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1761000
 Submission Unit Name: TOWN OF CYNTHIANA

Wages: \$116,684 Proportionate Share: 0.0000229

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$110,200	\$77,792

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,017	\$5
Net Difference Between Projected and Actual	2,304	0
Change of Assumptions	185	12,491
Changes in Proportion and Differences Between	7,044	5,234
Total	\$10,550	\$17,730

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,197
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,156
Total	\$26,353

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,373

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,971
2020	(4,438)
2021	(7,336)
2022	(1,377)
2023	0
Thereafter	0
Total	(\$7,180)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$122,458	\$77,792	\$40,546

PERF Net Pension Liability - Unaudited

TOWN OF CYNTHIANA - 1761000

Net Pension Liability as of 2017	\$110,200
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(995)
- Net Difference Between Projected and Actual Investment	(9,603)
- Change of Assumptions	(14,075)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,715)
Pension Expense/Income	26,353
Contributions	(13,373)
Total Activity in FY 2018	(32,408)
Net Pension Liability as of 2018	\$77,792

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1762000
 Submission Unit Name: SHOALS COMMUNITY SCHOOL CORPORATION

Wages: \$627,384 Proportionate Share: 0.0001230

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$568,847	\$417,837

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,464	\$29
Net Difference Between Projected and Actual	12,375	0
Change of Assumptions	996	67,089
Changes in Proportion and Differences Between	536	21,119
Total	\$19,371	\$88,237

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,514
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,525)
Total	\$50,989

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,263

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,995)
2020	(22,384)
2021	(35,088)
2022	(7,399)
2023	0
Thereafter	0
Total	(\$68,866)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$657,742	\$417,837	\$217,782

PERF Net Pension Liability - Unaudited
SHOALS COMMUNITY SCHOOL CORPORATION - 1762000

Net Pension Liability as of 2017	\$568,847
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,927)
- Net Difference Between Projected and Actual Investment	(49,087)
- Change of Assumptions	(75,226)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,496)
Pension Expense/Income	50,989
Contributions	(70,263)
	(151,010)
Total Activity in FY 2018	(151,010)
Net Pension Liability as of 2018	\$417,837

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1763000
 Submission Unit Name: BRAZIL PUBLIC LIBRARY

Wages: \$236,019 Proportionate Share: 0.0000463

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$224,862	\$157,283

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,057	\$11
Net Difference Between Projected and Actual	4,658	0
Change of Assumptions	375	25,254
Changes in Proportion and Differences Between	1,004	14,306
Total	\$8,094	\$39,571

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,661
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,864)
Total	\$19,797

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,028

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,888)
2020	(10,555)
2021	(15,248)
2022	(2,786)
2023	0
Thereafter	0
Total	(\$31,477)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$247,589	\$157,283	\$81,978

PERF Net Pension Liability - Unaudited

BRAZIL PUBLIC LIBRARY - 1763000

Net Pension Liability as of 2017	\$224,862
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,049)
- Net Difference Between Projected and Actual Investment	(19,637)
- Change of Assumptions	(28,489)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,173)
Pension Expense/Income	19,797
Contributions	(27,028)
Total Activity in FY 2018	(67,579)
Net Pension Liability as of 2018	\$157,283

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1766000
 Submission Unit Name: CHARLES A TINDLEY ACCELERATED HIGH SCHOOL

Wages: \$94,600 Proportionate Share: 0.0000185

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$171,323	\$62,845

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$822	\$4
Net Difference Between Projected and Actual	1,861	0
Change of Assumptions	150	10,091
Changes in Proportion and Differences Between	43	189,194
Total	\$2,876	\$199,289

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,854
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(219,547)
Total	(\$209,693)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,595

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$140,209)
2020	(32,413)
2021	(22,678)
2022	(1,113)
2023	0
Thereafter	0
Total	(\$196,413)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$98,929	\$62,845	\$32,756

PERF Net Pension Liability - Unaudited

CHARLES A TINDLEY ACCELERATED HIGH SCHOOL - 1766000

Net Pension Liability as of 2017	\$171,323
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,303)
- Net Difference Between Projected and Actual Investment	(16,649)
- Change of Assumptions	(12,692)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	143,454
Pension Expense/Income	(209,693)
Contributions	(10,595)
Total Activity in FY 2018	(108,478)
Net Pension Liability as of 2018	\$62,845

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1767000
 Submission Unit Name: RURAL COMMUNITY ACADEMY

Wages: \$277,921 Proportionate Share: 0.0000545

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$196,308	\$185,139

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,421	\$13
Net Difference Between Projected and Actual	5,483	0
Change of Assumptions	441	29,727
Changes in Proportion and Differences Between	38,532	518
Total	\$46,877	\$30,258

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,029
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,788
Total	\$47,817

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,536

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$21,149
2020	3,125
2021	(4,375)
2022	(3,280)
2023	0
Thereafter	0
Total	\$16,619

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$291,438	\$185,139	\$96,497

PERF Net Pension Liability - Unaudited

RURAL COMMUNITY ACADEMY - 1767000

Net Pension Liability as of 2017	\$196,308
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,168)
- Net Difference Between Projected and Actual Investment	(15,727)
- Change of Assumptions	(32,438)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,883
Pension Expense/Income	47,817
Contributions	(30,536)
Total Activity in FY 2018	(11,169)
Net Pension Liability as of 2018	\$185,139

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1768000
 Submission Unit Name: EEL RIVER TOWNSHIP-HENDRICKS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	201
Total	\$0	\$201

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,171)
Total	(\$2,171)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$201)
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	(\$201)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,171
Pension Expense/Income	(2,171)
Contributions	0
	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1769000
 Submission Unit Name: NEW PARIS CONSERVANCY DISTRICT

Wages: \$63,354 Proportionate Share: 0.0000124

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$56,215	\$42,123

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$551	\$3
Net Difference Between Projected and Actual	1,248	0
Change of Assumptions	100	6,763
Changes in Proportion and Differences Between	86	3,807
Total	\$1,985	\$10,573

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,605
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,620)
Total	(\$6,015)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,936

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,395)
2020	(2,104)
2021	(3,342)
2022	(747)
2023	0
Thereafter	0
Total	(\$8,588)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$66,309	\$42,123	\$21,955

PERF Net Pension Liability - Unaudited

NEW PARIS CONSERVANCY DISTRICT - 1769000

Net Pension Liability as of 2017	\$56,215
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(476)
- Net Difference Between Projected and Actual Investment	(4,826)
- Change of Assumptions	(7,566)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,727
Pension Expense/Income	(6,015)
Contributions	(6,936)
Total Activity in FY 2018	(14,092)
Net Pension Liability as of 2018	\$42,123

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1770000
 Submission Unit Name: AREA 30 CAREER CENTER EDUCATION INTERLOCAL

Wages: \$274,792 Proportionate Share: 0.0000539

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$260,554	\$183,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,395	\$12
Net Difference Between Projected and Actual	5,423	0
Change of Assumptions	436	29,399
Changes in Proportion and Differences Between	552	18,994
Total	\$8,806	\$48,405

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,709
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,963)
Total	\$24,746

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,776

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,187)
2020	(12,503)
2021	(17,667)
2022	(3,242)
2023	0
Thereafter	0
Total	(\$39,599)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$288,230	\$183,101	\$95,434

PERF Net Pension Liability - Unaudited

AREA 30 CAREER CENTER EDUCATION INTERLOCAL - 1770000

Net Pension Liability as of 2017	\$260,554
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,363)
- Net Difference Between Projected and Actual Investment	(22,729)
- Change of Assumptions	(33,146)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,185)
Pension Expense/Income	24,746
Contributions	(30,776)
Total Activity in FY 2018	(77,453)
Net Pension Liability as of 2018	\$183,101

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1771000
 Submission Unit Name: TOWN OF CAMPBELLSBURG

Wages: \$112,268 Proportionate Share: 0.0000220

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$81,200	\$74,735

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$977	\$5
Net Difference Between Projected and Actual	2,213	0
Change of Assumptions	178	12,000
Changes in Proportion and Differences Between	10,872	5,004
Total	\$14,240	\$17,009

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,718
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,495)
Total	\$8,223

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,574

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$450
2020	211
2021	(2,106)
2022	(1,324)
2023	0
Thereafter	0
Total	(\$2,769)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$117,645	\$74,735	\$38,953

PERF Net Pension Liability - Unaudited

TOWN OF CAMPBELLSBURG - 1771000

Net Pension Liability as of 2017	\$81,200
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(507)
- Net Difference Between Projected and Actual Investment	(6,560)
- Change of Assumptions	(13,126)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,079
Pension Expense/Income	8,223
Contributions	(12,574)
Total Activity in FY 2018	(6,465)
Net Pension Liability as of 2018	\$74,735

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1772000
 Submission Unit Name: LOST CREEK TOWNSHIP - VIGO COUNTY

Wages: \$39,500 Proportionate Share: 0.0000077

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$38,369	\$26,157

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$342	\$2
Net Difference Between Projected and Actual	775	0
Change of Assumptions	62	4,200
Changes in Proportion and Differences Between	3,819	2,590
Total	\$4,998	\$6,792

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,101
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,547
Total	\$7,648

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,424

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,045
2020	(1,624)
2021	(2,752)
2022	(463)
2023	0
Thereafter	0
Total	(\$1,794)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$41,176	\$26,157	\$13,633

PERF Net Pension Liability - Unaudited

LOST CREEK TOWNSHIP - VIGO COUNTY - 1772000

Net Pension Liability as of 2017	\$38,369
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(359)
- Net Difference Between Projected and Actual Investment	(3,370)
- Change of Assumptions	(4,754)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,953)
Pension Expense/Income	7,648
Contributions	(4,424)
Total Activity in FY 2018	(12,212)
Net Pension Liability as of 2018	\$26,157

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1773000
 Submission Unit Name: SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE

Wages: \$349,599 Proportionate Share: 0.0000685

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$275,723	\$232,698

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,043	\$16
Net Difference Between Projected and Actual	6,892	0
Change of Assumptions	554	37,363
Changes in Proportion and Differences Between	21,187	3,377
Total	\$31,676	\$40,756

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,486
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,727
Total	\$54,213

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,155

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,628
2020	(3,386)
2021	(11,200)
2022	(4,122)
2023	0
Thereafter	0
Total	(9,080)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$366,303	\$232,698	\$121,285

PERF Net Pension Liability - Unaudited

SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE - 1773000

Net Pension Liability as of 2017	\$275,723
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,995)
- Net Difference Between Projected and Actual Investment	(22,899)
- Change of Assumptions	(41,236)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,047
Pension Expense/Income	54,213
Contributions	(39,155)
Total Activity in FY 2018	(43,025)
Net Pension Liability as of 2018	\$232,698

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1775000

Submission Unit Name: KENNETH A. CHRISTMON STEMM ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	20
Total	\$20

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
KENNETH A. CHRISTMON STEM CELL ACADEMY - 1775000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20)
Pension Expense/Income	20
Contributions	0
	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1776000
 Submission Unit Name: THEA BOWMAN LEADERSHIP ACADEMY

Wages: \$1,651,171 Proportionate Share: 0.0003236

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,034,632	\$1,099,284

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,376	\$75
Net Difference Between Projected and Actual	32,556	0
Change of Assumptions	2,619	176,505
Changes in Proportion and Differences Between	261,871	148,489
Total	\$311,422	\$325,069

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$172,361
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(230,581)
Total	(\$58,220)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,774

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$27,874)
2020	32,512
2021	1,184
2022	(19,469)
2023	0
Thereafter	0
Total	(\$13,647)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,730,449	\$1,099,284	\$572,960

PERF Net Pension Liability - Unaudited

THEA BOWMAN LEADERSHIP ACADEMY - 1776000

Net Pension Liability as of 2017	\$1,034,632
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,545)
- Net Difference Between Projected and Actual Investment	(79,232)
- Change of Assumptions	(190,498)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	580,921
Pension Expense/Income	(58,220)
Contributions	(183,774)
Total Activity in FY 2018	64,652
Net Pension Liability as of 2018	\$1,099,284

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1777000
 Submission Unit Name: GARY LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	2,372	0
Total	\$2,372	\$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	
2019	\$2,156
2020	216
2021	0
2022	0
2023	0
Thereafter	0
Total	\$2,372

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,156)
Pension Expense/Income	2,156
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1778000

Submission Unit Name: INDIANAPOLIS LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	4,898	0
Total	\$4,898	\$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	
2019	\$4,453
2020	445
2021	0
2022	0
2023	0
Thereafter	0
Total	\$4,898

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,453)
Pension Expense/Income	4,453
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1779000
 Submission Unit Name: JOSHUA ACADEMY, INC.

Wages: \$192,634 Proportionate Share: 0.0000378

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$175,339	\$128,408

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,679	\$9
Net Difference Between Projected and Actual	3,803	0
Change of Assumptions	306	20,618
Changes in Proportion and Differences Between	32	15,671
Total	\$5,820	\$36,298

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,134
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,038)
Total	\$6,096

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,575

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$9,592)
2020	(7,718)
2021	(10,893)
2022	(2,275)
2023	0
Thereafter	0
Total	(\$30,478)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$202,135	\$128,408	\$66,928

PERF Net Pension Liability - Unaudited

JOSHUA ACADEMY, INC. - 1779000

Net Pension Liability as of 2017	\$175,339
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,524)
- Net Difference Between Projected and Actual Investment	(15,141)
- Change of Assumptions	(23,127)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,340
Pension Expense/Income	6,096
Contributions	(21,575)
Total Activity in FY 2018	(46,931)
Net Pension Liability as of 2018	\$128,408

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1780000
 Submission Unit Name: TOWN OF CHRISNEY

Wages: \$139,611 Proportionate Share: 0.0000274

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$124,031	\$93,079

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,217	\$6
Net Difference Between Projected and Actual	2,757	0
Change of Assumptions	222	14,945
Changes in Proportion and Differences Between	806	1,467
Total	\$5,002	\$16,418

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	1,848
Total	\$16,442

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,668

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,714
2020	(4,217)
2021	(7,265)
2022	(1,648)
2023	0
Thereafter	0
Total	(\$11,416)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$146,521	\$93,079	\$48,514

PERF Net Pension Liability - Unaudited

TOWN OF CHRISNEY - 1780000

Net Pension Liability as of 2017	\$124,031
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,048)
- Net Difference Between Projected and Actual Investment	(10,645)
- Change of Assumptions	(16,714)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,319)
Pension Expense/Income	16,442
Contributions	(15,668)
Total Activity in FY 2018	(30,952)
Net Pension Liability as of 2018	\$93,079

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1781000
 Submission Unit Name: FRANKLIN TOWNSHIP - HARRISON COUNTY

Wages: \$9,395 Proportionate Share: 0.0000018

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$8,477	\$6,115

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80	\$0
Net Difference Between Projected and Actual	181	0
Change of Assumptions	15	982
Changes in Proportion and Differences Between	0	1,264
Total	\$276	\$2,246

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$959
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(860)
Total	\$99

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$449)
2020	(624)
2021	(789)
2022	(108)
2023	0
Thereafter	0
Total	(\$1,970)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,625	\$6,115	\$3,187

PERF Net Pension Liability - Unaudited
FRANKLIN TOWNSHIP - HARRISON COUNTY - 1781000

Net Pension Liability as of 2017	\$8,477
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(74)
- Net Difference Between Projected and Actual Investment	(735)
- Change of Assumptions	(1,103)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(549)
Pension Expense/Income	99
Contributions	0
	<hr/>
Total Activity in FY 2018	(2,362)
	<hr/>
Net Pension Liability as of 2018	\$6,115

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1782000
 Submission Unit Name: FREMONT PUBLIC LIBRARY

Wages: \$185,297 Proportionate Share: 0.0000363

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$177,569	\$123,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,613	\$8
Net Difference Between Projected and Actual	3,652	0
Change of Assumptions	294	19,800
Changes in Proportion and Differences Between	227	19,382
Total	\$5,786	\$39,190

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,335
Specific Liabilities of Individual Employers	\$4,839
Net Amortization of Deferred Amounts from Changes in	(11,217)
Total	\$12,957

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,592

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$9,557)
2020	(9,346)
2021	(12,318)
2022	(2,183)
2023	0
Thereafter	0
Total	(\$33,404)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$194,114	\$123,313	\$64,272

PERF Net Pension Liability - Unaudited

FREMONT PUBLIC LIBRARY - 1782000

Net Pension Liability as of 2017	\$177,569
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,629)
- Net Difference Between Projected and Actual Investment	(15,533)
- Change of Assumptions	(22,357)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,102)
Pension Expense/Income	12,957
Contributions	(25,592)
Total Activity in FY 2018	(54,256)
Net Pension Liability as of 2018	\$123,313

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1783000
 Submission Unit Name: TOWN OF HAMLET

Wages: \$186,445 Proportionate Share: 0.0000365

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$140,985	\$123,992

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,622	\$8
Net Difference Between Projected and Actual	3,672	0
Change of Assumptions	295	19,909
Changes in Proportion and Differences Between	14,047	2,745
Total	\$19,636	\$22,662

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,441
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,991)
Total	\$17,450

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,882

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,451
2020	(523)
2021	(4,758)
2022	(2,196)
2023	0
Thereafter	0
Total	(\$3,026)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$195,184	\$123,992	\$64,626

PERF Net Pension Liability - Unaudited

TOWN OF HAMLET - 1783000

Net Pension Liability as of 2017	\$140,985
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(954)
- Net Difference Between Projected and Actual Investment	(11,561)
- Change of Assumptions	(21,878)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,832
Pension Expense/Income	17,450
Contributions	(20,882)
Total Activity in FY 2018	(16,993)
Net Pension Liability as of 2018	\$123,992

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1784000
 Submission Unit Name: TOWN OF MONROE CITY

Wages: \$51,928 Proportionate Share: 0.0000102

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$45,954	\$34,650

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$453	\$2
Net Difference Between Projected and Actual	1,026	0
Change of Assumptions	83	5,564
Changes in Proportion and Differences Between	117	699
Total	\$1,679	\$6,265

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,433
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,017
Total	\$6,450

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,816

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$261
2020	(1,567)
2021	(2,665)
2022	(615)
2023	0
Thereafter	0
Total	(4,586)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$54,544	\$34,650	\$18,060

PERF Net Pension Liability - Unaudited

TOWN OF MONROE CITY - 1784000

Net Pension Liability as of 2017	\$45,954
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(386)
- Net Difference Between Projected and Actual Investment	(3,939)
- Change of Assumptions	(6,219)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,394)
Pension Expense/Income	6,450
Contributions	(5,816)
Total Activity in FY 2018	(11,304)
Net Pension Liability as of 2018	\$34,650

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1785000
 Submission Unit Name: TOWN OF PIERCETON

Wages: \$430,275 Proportionate Share: 0.0000843

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$338,185	\$286,371

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,745	\$20
Net Difference Between Projected and Actual	8,481	0
Change of Assumptions	682	45,981
Changes in Proportion and Differences Between	26,254	6,245
Total	\$39,162	\$52,246

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,901
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,104
Total	\$57,005

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,191

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,643
2020	(4,102)
2021	(13,552)
2022	(5,073)
2023	0
Thereafter	0
Total	(\$13,084)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$450,794	\$286,371	\$149,260

PERF Net Pension Liability - Unaudited

TOWN OF PIERCETON - 1785000

Net Pension Liability as of 2017	\$338,185
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,436)
- Net Difference Between Projected and Actual Investment	(28,059)
- Change of Assumptions	(50,729)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,596
Pension Expense/Income	57,005
Contributions	(48,191)
Total Activity in FY 2018	(51,814)
Net Pension Liability as of 2018	\$286,371

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1786000
 Submission Unit Name: TOWN OF WINFIELD

Wages: \$401,183 Proportionate Share: 0.0000786

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$298,477	\$267,008

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,492	\$18
Net Difference Between Projected and Actual	7,908	0
Change of Assumptions	636	42,872
Changes in Proportion and Differences Between	34,459	10,200
Total	\$46,495	\$53,090

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,865
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,297
Total	\$50,162

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,933

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,899
2020	(548)
2021	(9,217)
2022	(4,729)
2023	0
Thereafter	0
Total	(\$6,595)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$420,313	\$267,008	\$139,168

PERF Net Pension Liability - Unaudited

TOWN OF WINFIELD - 1786000

Net Pension Liability as of 2017	\$298,477
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,962)
- Net Difference Between Projected and Actual Investment	(24,341)
- Change of Assumptions	(47,028)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,633
Pension Expense/Income	50,162
Contributions	(44,933)
Total Activity in FY 2018	(31,469)
Net Pension Liability as of 2018	\$267,008

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1787000
 Submission Unit Name: 21 CENTURY CHARTER SCHOOL @ GARY, INC

Wages: \$1,735,086 Proportionate Share: 0.0003400

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,460,263	\$1,154,995

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,105	\$79
Net Difference Between Projected and Actual	34,206	0
Change of Assumptions	2,752	185,451
Changes in Proportion and Differences Between	84,960	3,467
Total	\$137,023	\$188,997

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$181,096
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	120,580
Total	\$301,676

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$194,330

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$74,510
2020	(31,822)
2021	(74,206)
2022	(20,456)
2023	0
Thereafter	0
Total	(51,974)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,818,148	\$1,154,995	\$601,998

PERF Net Pension Liability - Unaudited
21 CENTURY CHARTER SCHOOL @ GARY, INC - 1787000

Net Pension Liability as of 2017	\$1,460,263
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,573)
- Net Difference Between Projected and Actual Investment	(123,569)
- Change of Assumptions	(206,145)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(71,327)
Pension Expense/Income	301,676
Contributions	(194,330)
	(305,268)
Total Activity in FY 2018	
Net Pension Liability as of 2018	\$1,154,995

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1788000
 Submission Unit Name: FOUNTAIN SQUARE ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	(20,332)
Total	(\$20,332)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

FOUNTAIN SQUARE ACADEMY - 1788000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,332
Pension Expense/Income	(20,332)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1789000
 Submission Unit Name: EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC.

Wages: \$547,894 Proportionate Share: 0.0001074

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$454,631	\$364,843

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,771	\$25
Net Difference Between Projected and Actual	10,805	0
Change of Assumptions	869	58,581
Changes in Proportion and Differences Between	15,828	44,998
Total	\$32,273	\$103,604

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,205
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(83,315)
Total	(\$26,110)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,364

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$29,409)
2020	(13,361)
2021	(22,098)
2022	(6,463)
2023	0
Thereafter	0
Total	(\$71,331)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$574,321	\$364,843	\$190,161

PERF Net Pension Liability - Unaudited

EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC. - 1789000

Net Pension Liability as of 2017	\$454,631
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,535)
- Net Difference Between Projected and Actual Investment	(38,316)
- Change of Assumptions	(65,011)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	104,548
Pension Expense/Income	(26,110)
Contributions	(61,364)
Total Activity in FY 2018	(89,788)
Net Pension Liability as of 2018	\$364,843

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1790000
 Submission Unit Name: MARION TOWNSHIP

Wages: \$20,500 Proportionate Share: 0.0000040

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$18,292	\$13,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$178	\$1
Net Difference Between Projected and Actual	402	0
Change of Assumptions	32	2,182
Changes in Proportion and Differences Between	18	553
Total	\$630	\$2,736

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,131
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(427)
Total	\$1,704

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,296

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$89)
2020	(678)
2021	(1,097)
2022	(242)
2023	0
Thereafter	0
Total	(\$2,106)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$21,390	\$13,588	\$7,082

PERF Net Pension Liability - Unaudited

MARION TOWNSHIP - 1790000

Net Pension Liability as of 2017	\$18,292
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(156)
- Net Difference Between Projected and Actual Investment	(1,575)
- Change of Assumptions	(2,444)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63
Pension Expense/Income	1,704
Contributions	(2,296)
Total Activity in FY 2018	(4,704)
Net Pension Liability as of 2018	\$13,588

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1791000
 Submission Unit Name: HANOVER TOWNSHIP-SHELBY COUNTY

Wages: \$19,278 Proportionate Share: 0.0000038

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$16,954	\$12,909

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169	\$1
Net Difference Between Projected and Actual	382	0
Change of Assumptions	31	2,073
Changes in Proportion and Differences Between	0	2,884
Total	\$582	\$4,958

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,024
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,665)
Total	(\$1,641)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,509)
2020	(1,167)
2021	(1,472)
2022	(228)
2023	0
Thereafter	0
Total	(\$4,376)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$20,320	\$12,909	\$6,728

PERF Net Pension Liability - Unaudited

HANOVER TOWNSHIP-SHELBY COUNTY - 1791000

Net Pension Liability as of 2017	\$16,954
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(141)
- Net Difference Between Projected and Actual Investment	(1,450)
- Change of Assumptions	(2,314)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,501
Pension Expense/Income	(1,641)
Contributions	0
Total Activity in FY 2018	(4,045)
Net Pension Liability as of 2018	\$12,909

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1792000
 Submission Unit Name: SOUTH EASTERN INDIANA REGIONAL PLANNING COMMISSION

Wages: \$352,896 Proportionate Share: 0.0000692

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$323,462	\$235,076

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,074	\$16
Net Difference Between Projected and Actual	6,962	0
Change of Assumptions	560	37,745
Changes in Proportion and Differences Between	481	10,357
Total	\$11,077	\$48,118

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,858
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	292
Total	\$37,150

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,524

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$569
2020	(13,006)
2021	(20,440)
2022	(4,164)
2023	0
Thereafter	0
Total	(\$37,041)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$370,047	\$235,076	\$122,524

PERF Net Pension Liability - Unaudited

SOUTH EASTERN INDIANA REGIONAL PLANNING COMMISSION - 1792000

Net Pension Liability as of 2017	\$323,462
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,834)
- Net Difference Between Projected and Actual Investment	(27,987)
- Change of Assumptions	(42,378)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,813)
Pension Expense/Income	37,150
Contributions	(39,524)
Total Activity in FY 2018	(88,386)
Net Pension Liability as of 2018	\$235,076

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1794000
 Submission Unit Name: EAST CHICAGO LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	593	0
Total	\$593	\$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	
2019	\$540
2020	53
2021	0
2022	0
2023	0
Thereafter	0
Total	\$593

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(540)
Pension Expense/Income	540
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1795000
 Submission Unit Name: MONUMENT LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	359	0
Total	\$359	\$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	
2019	\$327
2020	32
2021	0
2022	0
2023	0
Thereafter	0
Total	\$359

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(327)
Pension Expense/Income	327
Contributions	0
	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1796000

Submission Unit Name: WEST GARY LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	848	0
Total	\$848	\$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	
2019	\$771
2020	77
2021	0
2022	0
2023	0
Thereafter	0
Total	\$848

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(771)
Pension Expense/Income	771
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1797000
 Submission Unit Name: CHALLENGE FOUNDATION ACADEMY CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	(1,316)
Total	(\$1,316)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

CHALLENGE FOUNDATION ACADEMY CHARTER SCHOOL - 1797000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,316
Pension Expense/Income	(1,316)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1798000
 Submission Unit Name: WEST CENTRAL SOLID WASTE DISTRICT

Wages: \$56,600 Proportionate Share: 0.0000111

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$48,631	\$37,707

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$493	\$3
Net Difference Between Projected and Actual	1,117	0
Change of Assumptions	90	6,054
Changes in Proportion and Differences Between	706	47
Total	\$2,406	\$6,104

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,912
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	169
Total	\$6,081

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,339

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$945
2020	(1,356)
2021	(2,619)
2022	(668)
2023	0
Thereafter	0
Total	(\$3,698)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$59,357	\$37,707	\$19,653

PERF Net Pension Liability - Unaudited
WEST CENTRAL SOLID WASTE DISTRICT - 1798000

Net Pension Liability as of 2017	\$48,631
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(396)
- Net Difference Between Projected and Actual Investment	(4,138)
- Change of Assumptions	(6,745)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	613
Pension Expense/Income	6,081
Contributions	(6,339)
Total Activity in FY 2018	(10,924)
Net Pension Liability as of 2018	\$37,707

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1800000
 Submission Unit Name: KIPP LEAD COLLEGE PREPARATORY INC

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	751
Total	\$751

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

KIPP LEAD COLLEGE PREPARATORY INC - 1800000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(751)
Pension Expense/Income	751
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1801000
 Submission Unit Name: OPTIONS CHARTER SCHOOL-NOBLESVILLE

Wages: \$230,233 Proportionate Share: 0.0000451

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$207,462	\$153,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,004	\$10
Net Difference Between Projected and Actual	4,537	0
Change of Assumptions	365	24,599
Changes in Proportion and Differences Between	9,266	4,160
Total	\$16,172	\$28,769

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,954
Total	\$34,976

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,786

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,669
2020	(6,920)
2021	(12,634)
2022	(2,712)
2023	0
Thereafter	0
Total	(\$12,597)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$241,172	\$153,207	\$79,853

PERF Net Pension Liability - Unaudited
OPTIONS CHARTER SCHOOL-NOBLESVILLE - 1801000

Net Pension Liability as of 2017	\$207,462
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,785)
- Net Difference Between Projected and Actual Investment	(17,879)
- Change of Assumptions	(27,565)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,216)
Pension Expense/Income	34,976
Contributions	(25,786)
	<hr/>
Total Activity in FY 2018	(54,255)
	<hr/>
Net Pension Liability as of 2018	\$153,207

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1802000
 Submission Unit Name: AND-TRO WATER AUTHORITY

Wages: \$172,405 Proportionate Share: 0.0000338

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$146,785	\$114,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,502	\$8
Net Difference Between Projected and Actual	3,401	0
Change of Assumptions	274	18,436
Changes in Proportion and Differences Between	4,409	141
Total	\$9,586	\$18,585

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,003
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,094
Total	\$20,097

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,309

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,463
2020	(3,722)
2021	(7,708)
2022	(2,032)
2023	0
Thereafter	0
Total	(\$8,999)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$180,745	\$114,820	\$59,846

PERF Net Pension Liability - Unaudited

AND-TRO WATER AUTHORITY - 1802000

Net Pension Liability as of 2017	\$146,785
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,180)
- Net Difference Between Projected and Actual Investment	(12,459)
- Change of Assumptions	(20,519)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,405
Pension Expense/Income	20,097
Contributions	(19,309)
Total Activity in FY 2018	(31,965)
Net Pension Liability as of 2018	\$114,820

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1803000
 Submission Unit Name: FLORENCE REGIONAL SEWAGE DISTRICT

Wages: \$131,185 Proportionate Share: 0.0000257

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$116,446	\$87,304

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,142	\$6
Net Difference Between Projected and Actual	2,586	0
Change of Assumptions	208	14,018
Changes in Proportion and Differences Between	163	1,382
Total	\$4,099	\$15,406

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,689
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,827)
Total	\$11,862

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,693

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,068
2020	(3,989)
2021	(6,840)
2022	(1,546)
2023	0
Thereafter	0
Total	(\$11,307)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$137,431	\$87,304	\$45,504

PERF Net Pension Liability - Unaudited
FLORENCE REGIONAL SEWAGE DISTRICT - 1803000

Net Pension Liability as of 2017	\$116,446
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(985)
- Net Difference Between Projected and Actual Investment	(9,996)
- Change of Assumptions	(15,680)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	350
Pension Expense/Income	11,862
Contributions	(14,693)
Total Activity in FY 2018	(29,142)
Net Pension Liability as of 2018	\$87,304

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1804000
 Submission Unit Name: TOWN OF MONROEVILLE

Wages: \$198,154 Proportionate Share: 0.0000388

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$170,877	\$131,805

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,724	\$9
Net Difference Between Projected and Actual	3,904	0
Change of Assumptions	314	21,163
Changes in Proportion and Differences Between	1,495	1,576
Total	\$7,437	\$22,748

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,666
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	317
Total	\$20,983

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,193

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,433
2020	(5,088)
2021	(9,323)
2022	(2,333)
2023	0
Thereafter	0
Total	(\$15,311)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$207,483	\$131,805	\$68,699

PERF Net Pension Liability - Unaudited

TOWN OF MONROEVILLE - 1804000

Net Pension Liability as of 2017	\$170,877
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,397)
- Net Difference Between Projected and Actual Investment	(14,559)
- Change of Assumptions	(23,593)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,687
Pension Expense/Income	20,983
Contributions	(22,193)
Total Activity in FY 2018	(39,072)
Net Pension Liability as of 2018	\$131,805

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1805000
 Submission Unit Name: UNION COUNTY PUBLIC LIBRARY

Wages: \$164,923 Proportionate Share: 0.0000323

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$143,216	\$109,725

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,435	\$7
Net Difference Between Projected and Actual	3,250	0
Change of Assumptions	261	17,618
Changes in Proportion and Differences Between	889	1,250
Total	\$5,835	\$18,875

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,204
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	633
Total	\$17,837

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,471

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,304
2020	(4,442)
2021	(7,959)
2022	(1,943)
2023	0
Thereafter	0
Total	(\$13,040)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$172,724	\$109,725	\$57,190

PERF Net Pension Liability - Unaudited

UNION COUNTY PUBLIC LIBRARY - 1805000

Net Pension Liability as of 2017	\$143,216
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,181)
- Net Difference Between Projected and Actual Investment	(12,224)
- Change of Assumptions	(19,656)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	204
Pension Expense/Income	17,837
Contributions	(18,471)
Total Activity in FY 2018	(33,491)
Net Pension Liability as of 2018	\$109,725

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1806000
 Submission Unit Name: WASHINGTON TOWNSHIP TRUSTEE ASSESSOR

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	47
Total	\$0	\$47

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$47)
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	(\$47)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	810
Pension Expense/Income	(810)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1809000
 Submission Unit Name: DELAWARE COUNTY AIRPORT AUTHORITY

Wages: \$118,670 Proportionate Share: 0.0000233

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$117,785	\$79,151

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,035	\$5
Net Difference Between Projected and Actual	2,344	0
Change of Assumptions	189	12,709
Changes in Proportion and Differences Between	3,664	8,964
Total	\$7,232	\$21,678

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,410
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,194)
Total	\$8,216

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,291

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,639
2020	(5,994)
2021	(8,688)
2022	(1,403)
2023	0
Thereafter	0
Total	(\$14,446)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$124,597	\$79,151	\$41,255

PERF Net Pension Liability - Unaudited
DELAWARE COUNTY AIRPORT AUTHORITY - 1809000

Net Pension Liability as of 2017	\$117,785
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,116)
- Net Difference Between Projected and Actual Investment	(10,382)
- Change of Assumptions	(14,411)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,650)
Pension Expense/Income	8,216
Contributions	(13,291)
	(38,634)
Total Activity in FY 2018	(38,634)
Net Pension Liability as of 2018	\$79,151

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1810000
 Submission Unit Name: EAST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$291,540 Proportionate Share: 0.0000571

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$261,000	\$193,971

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,537	\$13
Net Difference Between Projected and Actual	5,745	0
Change of Assumptions	462	31,145
Changes in Proportion and Differences Between	3,757	4,244
Total	\$12,501	\$35,402

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,414
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,889
Total	\$43,303

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,652

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,475
2020	(9,283)
2021	(15,658)
2022	(3,435)
2023	0
Thereafter	0
Total	(\$22,901)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$305,342	\$193,971	\$101,100

PERF Net Pension Liability - Unaudited

EAST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1810000

Net Pension Liability as of 2017	\$261,000
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,230)
- Net Difference Between Projected and Actual Investment	(22,455)
- Change of Assumptions	(34,874)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,121)
Pension Expense/Income	43,303
Contributions	(32,652)
Total Activity in FY 2018	(67,029)
Net Pension Liability as of 2018	\$193,971

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1812000
 Submission Unit Name: BARGERSVILLE COMMUNITY FIRE PROTECTION DISTRICT

Wages: \$284,975 Proportionate Share: 0.0000558

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$261,000	\$189,555

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,479	\$13
Net Difference Between Projected and Actual	5,614	0
Change of Assumptions	452	30,436
Changes in Proportion and Differences Between	17,113	7,973
Total	\$25,658	\$38,422

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,721
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	56,989
Total	\$86,710

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,918

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,740
2020	(9,642)
2021	(16,505)
2022	(3,357)
2023	0
Thereafter	0
Total	(\$12,764)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$298,390	\$189,555	\$98,798

PERF Net Pension Liability - Unaudited

BARGERSVILLE COMMUNITY FIRE PROTECTION DISTRICT - 1812000

Net Pension Liability as of 2017	\$261,000
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,288)
- Net Difference Between Projected and Actual Investment	(22,586)
- Change of Assumptions	(34,175)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,188)
Pension Expense/Income	86,710
Contributions	(31,918)
Total Activity in FY 2018	(71,445)
Net Pension Liability as of 2018	\$189,555

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1813000
 Submission Unit Name: CLAY TOWNSHIP REGIONAL WASTE DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	(4,337)
Total	(\$4,337)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
CLAY TOWNSHIP REGIONAL WASTE DISTRICT - 1813000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,337
Pension Expense/Income	(4,337)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1814000
 Submission Unit Name: GUILFORD CIVIL TOWNSHIP - HENDRICKS COUNTY

Wages: \$140,672 Proportionate Share: 0.0000276

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$124,923	\$93,758

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,226	\$6
Net Difference Between Projected and Actual	2,777	0
Change of Assumptions	223	15,054
Changes in Proportion and Differences Between	2,074	1,266
Total	\$6,300	\$16,326

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,701
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,784
Total	\$23,485

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,755

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,165
2020	(4,209)
2021	(7,322)
2022	(1,660)
2023	0
Thereafter	0
Total	(\$10,026)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$147,591	\$93,758	\$48,868

PERF Net Pension Liability - Unaudited

GUILFORD CIVIL TOWNSHIP - HENDRICKS COUNTY - 1814000

Net Pension Liability as of 2017	\$124,923
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,055)
- Net Difference Between Projected and Actual Investment	(10,721)
- Change of Assumptions	(16,837)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,282)
Pension Expense/Income	23,485
Contributions	(15,755)
Total Activity in FY 2018	(31,165)
Net Pension Liability as of 2018	\$93,758

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1815000
 Submission Unit Name: HAMILTON HEIGHTS SCHOOL CORPORATION

Wages: \$170,909 Proportionate Share: 0.0000335

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$125,369	\$113,801

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,488	\$8
Net Difference Between Projected and Actual	3,370	0
Change of Assumptions	271	18,272
Changes in Proportion and Differences Between	15,450	1,208
Total	\$20,579	\$19,488

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,843
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,428
Total	\$19,271

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,142

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,160
2020	503
2021	(3,556)
2022	(2,016)
2023	0
Thereafter	0
Total	\$1,091

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$179,141	\$113,801	\$59,315

PERF Net Pension Liability - Unaudited
HAMILTON HEIGHTS SCHOOL CORPORATION - 1815000

Net Pension Liability as of 2017	\$125,369
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(804)
- Net Difference Between Projected and Actual Investment	(10,175)
- Change of Assumptions	(20,014)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,296
Pension Expense/Income	19,271
Contributions	(19,142)
	<hr/>
Total Activity in FY 2018	(11,568)
	<hr/>
Net Pension Liability as of 2018	\$113,801

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1816000
 Submission Unit Name: OLD NATIONAL TRAIL SPECIAL SERVICES

Wages: \$255,065 Proportionate Share: 0.0000500

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$261,000	\$169,852

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,221	\$12
Net Difference Between Projected and Actual	5,030	0
Change of Assumptions	405	27,272
Changes in Proportion and Differences Between	962	27,866
Total	\$8,618	\$55,150

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,632
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(246)
Total	\$26,386

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,566

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$7,607)
2020	(15,612)
2021	(20,304)
2022	(3,009)
2023	0
Thereafter	0
Total	(\$46,532)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$267,375	\$169,852	\$88,529

PERF Net Pension Liability - Unaudited
OLD NATIONAL TRAIL SPECIAL SERVICES - 1816000

Net Pension Liability as of 2017	\$261,000
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,545)
- Net Difference Between Projected and Actual Investment	(23,170)
- Change of Assumptions	(31,058)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,195)
Pension Expense/Income	26,386
Contributions	(28,566)
	(91,148)
Total Activity in FY 2018	(91,148)
Net Pension Liability as of 2018	\$169,852

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1817000
 Submission Unit Name: POSEY TOWNSHIP-WASHINGTON COUNTY

Wages: \$19,200 Proportionate Share: 0.0000038

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$17,400	\$12,909

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169	\$1
Net Difference Between Projected and Actual	382	0
Change of Assumptions	31	2,073
Changes in Proportion and Differences Between	0	444
Total	\$582	\$2,518

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,024
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(362)
Total	\$1,662

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,150

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6)
2020	(648)
2021	(1,055)
2022	(227)
2023	0
Thereafter	0
Total	(\$1,936)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$20,320	\$12,909	\$6,728

PERF Net Pension Liability - Unaudited
POSEY TOWNSHIP-WASHINGTON COUNTY - 1817000

Net Pension Liability as of 2017	\$17,400
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(148)
- Net Difference Between Projected and Actual Investment	(1,498)
- Change of Assumptions	(2,321)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36)
Pension Expense/Income	1,662
Contributions	(2,150)
	(4,491)
Total Activity in FY 2018	(4,491)
Net Pension Liability as of 2018	\$12,909

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1818000
 Submission Unit Name: SWITZERLAND COUNTY PUBLIC LIBRARY

Wages: \$116,484 Proportionate Share: 0.0000228

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$102,169	\$77,453

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,013	\$5
Net Difference Between Projected and Actual	2,294	0
Change of Assumptions	185	12,436
Changes in Proportion and Differences Between	183	2,754
Total	\$3,675	\$15,195

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,144
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,629)
Total	\$10,515

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,046

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$800)
2020	(3,513)
2021	(5,837)
2022	(1,370)
2023	0
Thereafter	0
Total	(\$11,520)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$121,923	\$77,453	\$40,369

PERF Net Pension Liability - Unaudited
SWITZERLAND COUNTY PUBLIC LIBRARY - 1818000

Net Pension Liability as of 2017	\$102,169
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(853)
- Net Difference Between Projected and Actual Investment	(8,745)
- Change of Assumptions	(13,891)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,304
Pension Expense/Income	10,515
Contributions	(13,046)
	(24,716)
Total Activity in FY 2018	(24,716)
Net Pension Liability as of 2018	\$77,453

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1819000
 Submission Unit Name: HENRY COUNTY SOLID WASTE MANAGEMENT

Wages: \$68,977 Proportionate Share: 0.0000135

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$62,462	\$45,860

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$600	\$3
Net Difference Between Projected and Actual	1,358	0
Change of Assumptions	109	7,363
Changes in Proportion and Differences Between	26	1,744
Total	\$2,093	\$9,110

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,191
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,079)
Total	\$6,112

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,725

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$55
2020	(2,406)
2021	(3,854)
2022	(812)
2023	0
Thereafter	0
Total	(\$7,017)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$72,191	\$45,860	\$23,903

PERF Net Pension Liability - Unaudited
HENRY COUNTY SOLID WASTE MANAGEMENT - 1819000

Net Pension Liability as of 2017	\$62,462
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(541)
- Net Difference Between Projected and Actual Investment	(5,390)
- Change of Assumptions	(8,257)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(801)
Pension Expense/Income	6,112
Contributions	(7,725)
Total Activity in FY 2018	(16,602)
Net Pension Liability as of 2018	\$45,860

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1820000
 Submission Unit Name: WHITLEY COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$48,670 Proportionate Share: 0.0000095

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$41,939	\$32,272

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$422	\$2
Net Difference Between Projected and Actual	956	0
Change of Assumptions	77	5,182
Changes in Proportion and Differences Between	408	801
Total	\$1,863	\$5,985

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,060
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(278)
Total	\$4,782

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,451

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$48
2020	(1,301)
2021	(2,298)
2022	(571)
2023	0
Thereafter	0
Total	(\$4,122)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$50,801	\$32,272	\$16,821

PERF Net Pension Liability - Unaudited

WHITLEY COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1820000

Net Pension Liability as of 2017	\$41,939
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(343)
- Net Difference Between Projected and Actual Investment	(3,575)
- Change of Assumptions	(5,778)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	698
Pension Expense/Income	4,782
Contributions	(5,451)
Total Activity in FY 2018	(9,667)
Net Pension Liability as of 2018	\$32,272

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1821000
 Submission Unit Name: REMINGTON CARPENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$40,214 Proportionate Share: 0.0000079

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$32,123	\$26,837

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$351	\$2
Net Difference Between Projected and Actual	795	0
Change of Assumptions	64	4,309
Changes in Proportion and Differences Between	2,028	344
Total	\$3,238	\$4,655

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,208
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	635
Total	\$4,843

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,334

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$952
2020	(492)
2021	(1,402)
2022	(475)
2023	0
Thereafter	0
Total	(\$1,417)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$42,245	\$26,837	\$13,988

PERF Net Pension Liability - Unaudited

REMINGTON CARPENTER TOWNSHIP PUBLIC LIBRARY - 1821000

Net Pension Liability as of 2017	\$32,123
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(236)
- Net Difference Between Projected and Actual Investment	(2,675)
- Change of Assumptions	(4,761)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,877
Pension Expense/Income	4,843
Contributions	(4,334)
Total Activity in FY 2018	(5,286)
Net Pension Liability as of 2018	\$26,837

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1822000
 Submission Unit Name: RENAISSANCE ACADEMY CHARTER SCHOOL

Wages: \$454,650 Proportionate Share: 0.0000891

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$313,200	\$302,677

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,958	\$21
Net Difference Between Projected and Actual	8,964	0
Change of Assumptions	721	48,599
Changes in Proportion and Differences Between	54,728	2,500
Total	\$68,371	\$51,120

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,458
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,831
Total	\$74,289

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,795

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$22,340
2020	5,650
2021	(5,377)
2022	(5,362)
2023	0
Thereafter	0
Total	\$17,251

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$476,462	\$302,677	\$157,759

PERF Net Pension Liability - Unaudited
RENAISSANCE ACADEMY CHARTER SCHOOL - 1822000

Net Pension Liability as of 2017	\$313,200
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,768)
- Net Difference Between Projected and Actual Investment	(24,876)
- Change of Assumptions	(52,907)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,534
Pension Expense/Income	74,289
Contributions	(50,795)
	(10,523)
Total Activity in FY 2018	(10,523)
Net Pension Liability as of 2018	\$302,677

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1823000
 Submission Unit Name: VERITAS ACADEMY CHARTER SCHOOL

Wages: \$7,124 Proportionate Share: 0.0000014

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$206,123	\$4,756

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62	\$0
Net Difference Between Projected and Actual	141	0
Change of Assumptions	11	764
Changes in Proportion and Differences Between	15,907	129,809
Total	\$16,121	\$130,573

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$746
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,012)
Total	(33,266)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$798

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$31,005)
2020	(42,441)
2021	(40,921)
2022	(85)
2023	0
Thereafter	0
Total	(114,452)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,486	\$4,756	\$2,479

PERF Net Pension Liability - Unaudited

VERITAS ACADEMY CHARTER SCHOOL - 1823000

Net Pension Liability as of 2017	\$206,123
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,693)
- Net Difference Between Projected and Actual Investment	(22,130)
- Change of Assumptions	(4,062)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(137,418)
Pension Expense/Income	(33,266)
Contributions	(798)
Total Activity in FY 2018	(201,367)
Net Pension Liability as of 2018	\$4,756

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1824000
 Submission Unit Name: THE RECOVERY HIGH SCHOOL (HOPE ACADEMY)

Wages: \$115,295 Proportionate Share: 0.0000226

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$63,800	\$76,773

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,004	\$5
Net Difference Between Projected and Actual	2,274	0
Change of Assumptions	183	12,327
Changes in Proportion and Differences Between	25,758	60
Total	\$29,219	\$12,392

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,038
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,867
Total	\$27,905

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,913

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$11,374
2020	4,995
2021	1,817
2022	(1,359)
2023	0
Thereafter	0
Total	\$16,827

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$120,853	\$76,773	\$40,015

PERF Net Pension Liability - Unaudited

THE RECOVERY HIGH SCHOOL (HOPE ACADEMY) - 1824000

Net Pension Liability as of 2017	\$63,800
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(163)
- Net Difference Between Projected and Actual Investment	(4,619)
- Change of Assumptions	(13,168)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,931
Pension Expense/Income	27,905
Contributions	(12,913)
Total Activity in FY 2018	12,973
Net Pension Liability as of 2018	\$76,773

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1825000
 Submission Unit Name: JACKSON TOWNSHIP TRUSTEE (JACKSON COUNTY)

Wages: \$68,147 Proportionate Share: 0.0000134

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$59,339	\$45,520

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$595	\$3
Net Difference Between Projected and Actual	1,348	0
Change of Assumptions	108	7,309
Changes in Proportion and Differences Between	317	549
Total	\$2,368	\$7,861

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,137
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(508)
Total	\$6,629

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,633

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$442
2020	(1,836)
2021	(3,292)
2022	(807)
2023	0
Thereafter	0
Total	(\$5,493)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$71,656	\$45,520	\$23,726

PERF Net Pension Liability - Unaudited
JACKSON TOWNSHIP TRUSTEE (JACKSON COUNTY) - 1825000

Net Pension Liability as of 2017	\$59,339
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(489)
- Net Difference Between Projected and Actual Investment	(5,063)
- Change of Assumptions	(8,154)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	891
Pension Expense/Income	6,629
Contributions	(7,633)
Total Activity in FY 2018	(13,819)
Net Pension Liability as of 2018	\$45,520

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1826000
 Submission Unit Name: MADISON TOWNSHIP (PIKE COUNTY)

Wages: \$8,150 Proportionate Share: 0.0000016

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$7,138	\$5,435

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71	\$0
Net Difference Between Projected and Actual	161	0
Change of Assumptions	13	873
Changes in Proportion and Differences Between	9	131
Total	\$254	\$1,004

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$852
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(160)
Total	\$692

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$913

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$15)
2020	(237)
2021	(402)
2022	(96)
2023	0
Thereafter	0
Total	(\$750)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,556	\$5,435	\$2,833

PERF Net Pension Liability - Unaudited

MADISON TOWNSHIP (PIKE COUNTY) - 1826000

Net Pension Liability as of 2017	\$7,138
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(59)
- Net Difference Between Projected and Actual Investment	(610)
- Change of Assumptions	(975)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	162
Pension Expense/Income	692
Contributions	(913)
Total Activity in FY 2018	(1,703)
Net Pension Liability as of 2018	\$5,435

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1827000

Submission Unit Name: NEWBURY TOWNSHIP - LAGRANGE COUNTY

Wages: \$24,010 Proportionate Share: 0.0000047

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$21,862	\$15,966

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$209	\$1
Net Difference Between Projected and Actual	473	0
Change of Assumptions	38	2,564
Changes in Proportion and Differences Between	715	809
Total	\$1,435	\$3,374

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,503
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	738
Total	\$3,241

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,366

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$250
2020	(704)
2021	(1,203)
2022	(282)
2023	0
Thereafter	0
Total	(\$1,939)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$25,133	\$15,966	\$8,322

PERF Net Pension Liability - Unaudited
NEWBURY TOWNSHIP - LAGRANGE COUNTY - 1827000

Net Pension Liability as of 2017	\$21,862
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(190)
- Net Difference Between Projected and Actual Investment	(1,889)
- Change of Assumptions	(2,877)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(815)
Pension Expense/Income	3,241
Contributions	(3,366)
	<hr/>
Total Activity in FY 2018	(5,896)
	<hr/>
Net Pension Liability as of 2018	\$15,966

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1828000
 Submission Unit Name: TOWN OF PARAGON

Wages: \$123,791 Proportionate Share: 0.0000243

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$107,969	\$82,548

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,080	\$6
Net Difference Between Projected and Actual	2,445	0
Change of Assumptions	197	13,254
Changes in Proportion and Differences Between	302	913
Total	\$4,024	\$14,173

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,943
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,485)
Total	\$11,458

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,864

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$744
2020	(3,391)
2021	(6,041)
2022	(1,461)
2023	0
Thereafter	0
Total	(\$10,149)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$129,944	\$82,548	\$43,025

PERF Net Pension Liability - Unaudited

TOWN OF PARAGON - 1828000

Net Pension Liability as of 2017	\$107,969
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(892)
- Net Difference Between Projected and Actual Investment	(9,221)
- Change of Assumptions	(14,791)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,889
Pension Expense/Income	11,458
Contributions	(13,864)
Total Activity in FY 2018	(25,421)
Net Pension Liability as of 2018	\$82,548

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1829000
 Submission Unit Name: PERRY TOWNSHIP - MARTIN COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

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

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - MARTIN COUNTY - 1829000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1830000
 Submission Unit Name: TAYLOR TOWNSHIP - HOWARD COUNTY

Wages: \$19,440 Proportionate Share: 0.0000038

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$14,723	\$12,909

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169	\$1
Net Difference Between Projected and Actual	382	0
Change of Assumptions	31	2,073
Changes in Proportion and Differences Between	1,514	765
Total	\$2,096	\$2,839

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,024
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3)
Total	\$2,021

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,171

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$103
2020	(110)
2021	(507)
2022	(229)
2023	0
Thereafter	0
Total	(\$743)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$20,320	\$12,909	\$6,728

PERF Net Pension Liability - Unaudited
TAYLOR TOWNSHIP - HOWARD COUNTY - 1830000

Net Pension Liability as of 2017	\$14,723
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(101)
- Net Difference Between Projected and Actual Investment	(1,209)
- Change of Assumptions	(2,278)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,924
Pension Expense/Income	2,021
Contributions	(2,171)
	(1,814)
Total Activity in FY 2018	(1,814)
Net Pension Liability as of 2018	\$12,909

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1832000

Submission Unit Name: HAMILTON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$309,191 Proportionate Share: 0.0000606

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$264,570	\$205,861

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,692	\$14
Net Difference Between Projected and Actual	6,097	0
Change of Assumptions	490	33,054
Changes in Proportion and Differences Between	15,844	545
Total	\$25,123	\$33,613

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,884
Total	\$47,162

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,629

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$15,415
2020	(6,159)
2021	(14,100)
2022	(3,646)
2023	0
Thereafter	0
Total	(8,490)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$324,058	\$205,861	\$107,297

PERF Net Pension Liability - Unaudited

HAMILTON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1832000

Net Pension Liability as of 2017	\$264,570
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,141)
- Net Difference Between Projected and Actual Investment	(22,488)
- Change of Assumptions	(36,812)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,801)
Pension Expense/Income	47,162
Contributions	(34,629)
Total Activity in FY 2018	(58,709)
Net Pension Liability as of 2018	\$205,861

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1833000
 Submission Unit Name: MIDDLEBURY TOWNSHIP

Wages: \$885,454 Proportionate Share: 0.0001735

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$902,124	\$589,387

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,708	\$40
Net Difference Between Projected and Actual	17,455	0
Change of Assumptions	1,404	94,634
Changes in Proportion and Differences Between	74,362	86,017
Total	\$100,929	\$180,691

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,412
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	46,014
Total	\$138,426

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,171

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$46,420
2020	(46,022)
2021	(69,722)
2022	(10,438)
2023	0
Thereafter	0
Total	(\$79,762)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$927,790	\$589,387	\$307,196

PERF Net Pension Liability - Unaudited

MIDDLEBURY TOWNSHIP - 1833000

Net Pension Liability as of 2017	\$902,124
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,764)
- Net Difference Between Projected and Actual Investment	(80,016)
- Change of Assumptions	(107,714)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(155,498)
Pension Expense/Income	138,426
Contributions	(99,171)
Total Activity in FY 2018	(312,737)
Net Pension Liability as of 2018	\$589,387

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1834000
 Submission Unit Name: REGIONAL BUS AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

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

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

REGIONAL BUS AUTHORITY - 1834000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1835000
 Submission Unit Name: STEUBEN LAKES REGIONAL WASTE DISTRICT

Wages: \$790,636 Proportionate Share: 0.0001549

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$654,955	\$526,202

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,882	\$36
Net Difference Between Projected and Actual	15,584	0
Change of Assumptions	1,254	84,489
Changes in Proportion and Differences Between	24,121	6,854
Total	\$47,841	\$91,379

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,505
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,623
Total	\$91,128

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,551

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$11,935
2020	(14,448)
2021	(31,708)
2022	(9,317)
2023	0
Thereafter	0
Total	(\$43,538)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$828,327	\$526,202	\$274,263

PERF Net Pension Liability - Unaudited
STEBEN LAKES REGIONAL WASTE DISTRICT - 1835000

Net Pension Liability as of 2017	\$654,955
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,084)
- Net Difference Between Projected and Actual Investment	(55,181)
- Change of Assumptions	(93,751)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,686
Pension Expense/Income	91,128
Contributions	(88,551)
	(128,753)
Total Activity in FY 2018	
Net Pension Liability as of 2018	\$526,202

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1836000
 Submission Unit Name: TOWN OF TENNYSON

Wages: \$33,887 Proportionate Share: 0.0000066

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$28,108	\$22,420

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$293	\$2
Net Difference Between Projected and Actual	664	0
Change of Assumptions	53	3,600
Changes in Proportion and Differences Between	881	21,271
Total	\$1,891	\$24,873

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,515
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,193)
Total	(\$17,678)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,795

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$18,666)
2020	(2,530)
2021	(1,388)
2022	(398)
2023	0
Thereafter	0
Total	(\$22,982)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$35,293	\$22,420	\$11,686

PERF Net Pension Liability - Unaudited

TOWN OF TENNYSON - 1836000

Net Pension Liability as of 2017	\$28,108
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(221)
- Net Difference Between Projected and Actual Investment	(2,373)
- Change of Assumptions	(3,998)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,377
Pension Expense/Income	(17,678)
Contributions	(3,795)
Total Activity in FY 2018	(5,688)
Net Pension Liability as of 2018	\$22,420

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1837000
 Submission Unit Name: WASHINGTON HOUSING AUTHORITY

Wages: \$273,236 Proportionate Share: 0.0000535

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$237,800	\$181,742

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,377	\$12
Net Difference Between Projected and Actual	5,382	0
Change of Assumptions	433	29,181
Changes in Proportion and Differences Between	665	1,115
Total	\$8,857	\$30,308

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,496
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,232)
Total	\$24,264

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,602

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,454
2020	(7,387)
2021	(13,300)
2022	(3,218)
2023	0
Thereafter	0
Total	(\$21,451)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$286,091	\$181,742	\$94,726

PERF Net Pension Liability - Unaudited

WASHINGTON HOUSING AUTHORITY - 1837000

Net Pension Liability as of 2017	\$237,800
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,966)
- Net Difference Between Projected and Actual Investment	(20,312)
- Change of Assumptions	(32,566)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,124
Pension Expense/Income	24,264
Contributions	(30,602)
Total Activity in FY 2018	(56,058)
Net Pension Liability as of 2018	\$181,742

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1838000
 Submission Unit Name: INDIANA MATH AND SCIENCE CHARTER SCHOOL

Wages: \$320,104 Proportionate Share: 0.0000627

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$296,693	\$212,995

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,786	\$15
Net Difference Between Projected and Actual	6,308	0
Change of Assumptions	507	34,199
Changes in Proportion and Differences Between	18,628	15,918
Total	\$28,229	\$50,132

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,396
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,128)
Total	\$15,268

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,702

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,801
2020	(10,363)
2021	(18,569)
2022	(3,772)
2023	0
Thereafter	0
Total	(\$21,903)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$335,288	\$212,995	\$111,016

PERF Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE CHARTER SCHOOL - 1838000

Net Pension Liability as of 2017	\$296,693
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,634)
- Net Difference Between Projected and Actual Investment	(25,749)
- Change of Assumptions	(38,456)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,575
Pension Expense/Income	15,268
Contributions	(38,702)
Total Activity in FY 2018	(83,698)
Net Pension Liability as of 2018	\$212,995

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1839000
 Submission Unit Name: GERMAN TOWNSHIP - MARSHALL COUNTY

Wages: \$26,502 Proportionate Share: 0.0000052

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$22,754	\$17,665

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$231	\$1
Net Difference Between Projected and Actual	523	0
Change of Assumptions	42	2,836
Changes in Proportion and Differences Between	311	143
Total	\$1,107	\$2,980

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,770
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2)
Total	\$2,768

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,968

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$305
2020	(644)
2021	(1,221)
2022	(313)
2023	0
Thereafter	0
Total	(\$1,873)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$27,807	\$17,665	\$9,207

PERF Net Pension Liability - Unaudited
GERMAN TOWNSHIP - MARSHALL COUNTY - 1839000

Net Pension Liability as of 2017	\$22,754
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(184)
- Net Difference Between Projected and Actual Investment	(1,935)
- Change of Assumptions	(3,159)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	389
Pension Expense/Income	2,768
Contributions	(2,968)
	<hr/>
Total Activity in FY 2018	(5,089)
	<hr/>
Net Pension Liability as of 2018	\$17,665

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1840000
 Submission Unit Name: UNION CITY HOUSING AUTHORITY

Wages: \$28,080 Proportionate Share: 0.000055

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$25,431	\$18,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$244	\$1
Net Difference Between Projected and Actual	553	0
Change of Assumptions	45	3,000
Changes in Proportion and Differences Between	9	992
Total	\$851	\$3,993

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	(705)
Total	\$2,224

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,145

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$242)
2020	(1,004)
2021	(1,566)
2022	(330)
2023	0
Thereafter	0
Total	(\$3,142)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$29,411	\$18,684	\$9,738

PERF Net Pension Liability - Unaudited

UNION CITY HOUSING AUTHORITY - 1840000

Net Pension Liability as of 2017	\$25,431
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(220)
- Net Difference Between Projected and Actual Investment	(2,195)
- Change of Assumptions	(3,363)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48)
Pension Expense/Income	2,224
Contributions	(3,145)
Total Activity in FY 2018	(6,747)
Net Pension Liability as of 2018	\$18,684

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1841000

Submission Unit Name: WASHINGTON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$300,242 Proportionate Share: 0.0000588

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$235,123	\$199,746

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,612	\$14
Net Difference Between Projected and Actual	5,916	0
Change of Assumptions	476	32,072
Changes in Proportion and Differences Between	19,147	173
Total	\$28,151	\$32,259

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,319
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,854
Total	\$36,173

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,627

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,899
2020	(2,176)
2021	(9,294)
2022	(3,537)
2023	0
Thereafter	0
Total	(\$4,108)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$314,433	\$199,746	\$104,110

PERF Net Pension Liability - Unaudited

WASHINGTON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1841000

Net Pension Liability as of 2017	\$235,123
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,685)
- Net Difference Between Projected and Actual Investment	(19,488)
- Change of Assumptions	(35,371)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,621
Pension Expense/Income	36,173
Contributions	(33,627)
Total Activity in FY 2018	(35,377)
Net Pension Liability as of 2018	\$199,746

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1842000
 Submission Unit Name: BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY

Wages: \$146,633 Proportionate Share: 0.0000287

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$119,569	\$97,495

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,275	\$7
Net Difference Between Projected and Actual	2,887	0
Change of Assumptions	232	15,654
Changes in Proportion and Differences Between	11,906	109
Total	\$16,300	\$15,770

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,287
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,945
Total	\$29,232

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,423

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,406
2020	(1,639)
2021	(5,510)
2022	(1,727)
2023	0
Thereafter	0
Total	\$530

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$153,473	\$97,495	\$50,816

PERF Net Pension Liability - Unaudited

BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY - 1842000

Net Pension Liability as of 2017	\$119,569
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(910)
- Net Difference Between Projected and Actual Investment	(10,032)
- Change of Assumptions	(17,342)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,599)
Pension Expense/Income	29,232
Contributions	(16,423)
Total Activity in FY 2018	(22,074)
Net Pension Liability as of 2018	\$97,495

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1844000
 Submission Unit Name: TOWN OF MONTGOMERY

Wages: \$93,518 Proportionate Share: 0.0000183

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$81,646	\$62,166

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$813	\$4
Net Difference Between Projected and Actual	1,841	0
Change of Assumptions	148	9,982
Changes in Proportion and Differences Between	2,070	74
Total	\$4,872	\$10,060

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,747
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,374
Total	\$13,121

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,474

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,935
2020	(2,411)
2021	(4,610)
2022	(1,102)
2023	0
Thereafter	0
Total	(\$5,188)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$97,859	\$62,166	\$32,402

PERF Net Pension Liability - Unaudited

TOWN OF MONTGOMERY - 1844000

Net Pension Liability as of 2017	\$81,646
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(679)
- Net Difference Between Projected and Actual Investment	(6,981)
- Change of Assumptions	(11,145)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,322)
Pension Expense/Income	13,121
Contributions	(10,474)
Total Activity in FY 2018	(19,480)
Net Pension Liability as of 2018	\$62,166

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1845000
 Submission Unit Name: TOWN OF WHITESTOWN

Wages: \$1,884,141 Proportionate Share: 0.0003693

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,191,232	\$1,254,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,407	\$86
Net Difference Between Projected and Actual	37,154	0
Change of Assumptions	2,989	201,432
Changes in Proportion and Differences Between	327,490	946
Total	\$384,040	\$202,464

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$196,702
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	186,308
Total	\$383,010

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$218,905

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$150,692
2020	51,707
2021	1,395
2022	(22,218)
2023	0
Thereafter	0
Total	\$181,576

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,974,830	\$1,254,529	\$653,876

PERF Net Pension Liability - Unaudited

TOWN OF WHITESTOWN - 1845000

Net Pension Liability as of 2017	\$1,191,232
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,378)
- Net Difference Between Projected and Actual Investment	(91,554)
- Change of Assumptions	(217,569)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	213,693
Pension Expense/Income	383,010
Contributions	(218,905)
Total Activity in FY 2018	63,297
Net Pension Liability as of 2018	\$1,254,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1846000
 Submission Unit Name: XAVIER SCHOOL OF EXCELLENCE

Wages: \$266,828 Proportionate Share: 0.0000523

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$306,954	\$177,665

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,324	\$12
Net Difference Between Projected and Actual	5,262	0
Change of Assumptions	423	28,527
Changes in Proportion and Differences Between	2,855	47,954
Total	\$10,864	\$76,493

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,857
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,468)
Total	\$4,389

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,539

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,820)
2020	(23,456)
2021	(28,209)
2022	(3,144)
2023	0
Thereafter	0
Total	(\$65,629)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$279,674	\$177,665	\$92,601

PERF Net Pension Liability - Unaudited

XAVIER SCHOOL OF EXCELLENCE - 1846000

Net Pension Liability as of 2017	\$306,954
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,279)
- Net Difference Between Projected and Actual Investment	(27,903)
- Change of Assumptions	(33,032)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,925)
Pension Expense/Income	4,389
Contributions	(29,539)
Total Activity in FY 2018	(129,289)
Net Pension Liability as of 2018	\$177,665

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1847000
 Submission Unit Name: PROJECT SCHOOL BOARD

Wages: \$51,962 Proportionate Share: 0.0000102

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$43,723	\$34,650

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$453	\$2
Net Difference Between Projected and Actual	1,026	0
Change of Assumptions	83	5,564
Changes in Proportion and Differences Between	1,188	217
Total	\$2,750	\$5,783

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,433
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	756
Total	\$6,189

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,586

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$956
2020	(1,107)
2021	(2,268)
2022	(614)
2023	0
Thereafter	0
Total	(\$3,033)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$54,544	\$34,650	\$18,060

PERF Net Pension Liability - Unaudited

PROJECT SCHOOL BOARD - 1847000

Net Pension Liability as of 2017	\$43,723
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(345)
- Net Difference Between Projected and Actual Investment	(3,698)
- Change of Assumptions	(6,183)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	550
Pension Expense/Income	6,189
Contributions	(5,586)
Total Activity in FY 2018	(9,073)
Net Pension Liability as of 2018	\$34,650

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1848000
 Submission Unit Name: ANDREWS - DALLAS TWSHP PUB LIBRARY

Wages: \$32,489 Proportionate Share: 0.0000064

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$29,446	\$21,741

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$284	\$1
Net Difference Between Projected and Actual	644	0
Change of Assumptions	52	3,491
Changes in Proportion and Differences Between	251	597
Total	\$1,231	\$4,089

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,409
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	52
Total	\$3,461

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,641

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$400
2020	(1,076)
2021	(1,798)
2022	(384)
2023	0
Thereafter	0
Total	(\$2,858)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$34,224	\$21,741	\$11,332

PERF Net Pension Liability - Unaudited
ANDREWS - DALLAS TOWNSHIP PUB LIBRARY - 1848000

Net Pension Liability as of 2017	\$29,446
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(253)
- Net Difference Between Projected and Actual Investment	(2,538)
- Change of Assumptions	(3,912)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(822)
Pension Expense/Income	3,461
Contributions	(3,641)
	(7,705)
Total Activity in FY 2018	(7,705)
Net Pension Liability as of 2018	\$21,741

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1849000
 Submission Unit Name: TOWN OF MCCORDSVILLE

Wages: \$1,370,201 Proportionate Share: 0.0002685

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,161,340	\$912,107

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,929	\$62
Net Difference Between Projected and Actual	27,013	0
Change of Assumptions	2,173	146,451
Changes in Proportion and Differences Between	30,485	1,111
Total	\$71,600	\$147,624

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$143,013
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,609
Total	\$179,622

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,462

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$29,773
2020	(29,385)
2021	(60,259)
2022	(16,153)
2023	0
Thereafter	0
Total	(\$76,024)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,435,802	\$912,107	\$475,401

PERF Net Pension Liability - Unaudited

TOWN OF MCCORDSVILLE - 1849000

Net Pension Liability as of 2017	\$1,161,340
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,287)
- Net Difference Between Projected and Actual Investment	(98,465)
- Change of Assumptions	(162,924)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,717)
Pension Expense/Income	179,622
Contributions	(153,462)
Total Activity in FY 2018	(249,233)
Net Pension Liability as of 2018	\$912,107

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1850000
 Submission Unit Name: PARAMOUNT SCHOOL OF EXCELLENCE

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	(1,620)
Total	(\$1,620)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

PARAMOUNT SCHOOL OF EXCELLENCE - 1850000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,620
Pension Expense/Income	(1,620)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1851000
 Submission Unit Name: DISCOVERY CHARTER SCHOOL

Wages: \$397,228 Proportionate Share: 0.0000778

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$320,785	\$264,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,456	\$18
Net Difference Between Projected and Actual	7,827	0
Change of Assumptions	630	42,435
Changes in Proportion and Differences Between	25,261	947
Total	\$37,174	\$43,400

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,439
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,434
Total	\$56,873

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,040

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,998
2020	(4,408)
2021	(14,135)
2022	(4,681)
2023	0
Thereafter	0
Total	(\$6,226)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$416,035	\$264,290	\$137,751

PERF Net Pension Liability - Unaudited

DISCOVERY CHARTER SCHOOL - 1851000

Net Pension Liability as of 2017	\$320,785
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,405)
- Net Difference Between Projected and Actual Investment	(26,833)
- Change of Assumptions	(46,955)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,865
Pension Expense/Income	56,873
Contributions	(45,040)
Total Activity in FY 2018	(56,495)
Net Pension Liability as of 2018	\$264,290

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1852000
 Submission Unit Name: CHARTER SCHOOL OF THE DUNES

Wages: \$960,277 Proportionate Share: 0.0001882

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$775,416	\$639,324

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,361	\$44
Net Difference Between Projected and Actual	18,934	0
Change of Assumptions	1,523	102,652
Changes in Proportion and Differences Between	41,082	22,346
Total	\$69,900	\$125,042

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$100,242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,981)
Total	\$82,261

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$106,956

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,049
2020	(14,320)
2021	(34,547)
2022	(11,324)
2023	0
Thereafter	0
Total	(\$55,142)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,006,399	\$639,324	\$333,224

PERF Net Pension Liability - Unaudited

CHARTER SCHOOL OF THE DUNES - 1852000

Net Pension Liability as of 2017	\$775,416
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,807)
- Net Difference Between Projected and Actual Investment	(64,846)
- Change of Assumptions	(113,579)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,835
Pension Expense/Income	82,261
Contributions	(106,956)
Total Activity in FY 2018	(136,092)
Net Pension Liability as of 2018	\$639,324

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1853000
 Submission Unit Name: CARMEL/CLAY BOARD OF PARKS AND RECREATION

Wages: \$3,143,577 Proportionate Share: 0.0006161

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,704,588	\$2,092,920

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,371	\$143
Net Difference Between Projected and Actual	61,984	0
Change of Assumptions	4,986	336,047
Changes in Proportion and Differences Between	34,973	45,087
Total	\$129,314	\$381,277

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$328,157
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,001
Total	\$342,158

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$351,714

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$12,417
2020	(80,873)
2021	(146,440)
2022	(37,067)
2023	0
Thereafter	0
Total	(\$251,963)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,294,592	\$2,092,920	\$1,090,856

PERF Net Pension Liability - Unaudited

CARMEL/CLAY BOARD OF PARKS AND RECREATION - 1853000

Net Pension Liability as of 2017	\$2,704,588
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22,036)
- Net Difference Between Projected and Actual Investment	(230,235)
- Change of Assumptions	(374,485)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,644
Pension Expense/Income	342,158
Contributions	(351,714)
Total Activity in FY 2018	(611,668)
Net Pension Liability as of 2018	\$2,092,920

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1854000
 Submission Unit Name: DEKALB COUNTY AIRPORT AUTHORITY

Wages: \$127,764 Proportionate Share: 0.0000250

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$117,339	\$84,926

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,111	\$6
Net Difference Between Projected and Actual	2,515	0
Change of Assumptions	202	13,636
Changes in Proportion and Differences Between	850	3,848
Total	\$4,678	\$17,490

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,316
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,390
Total	\$14,706

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,291

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$875
2020	(4,704)
2021	(7,478)
2022	(1,505)
2023	0
Thereafter	0
Total	(\$12,812)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$133,687	\$84,926	\$44,265

PERF Net Pension Liability - Unaudited

DEKALB COUNTY AIRPORT AUTHORITY - 1854000

Net Pension Liability as of 2017	\$117,339
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,032)
- Net Difference Between Projected and Actual Investment	(10,163)
- Change of Assumptions	(15,318)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,315)
Pension Expense/Income	14,706
Contributions	(14,291)
Total Activity in FY 2018	(32,413)
Net Pension Liability as of 2018	\$84,926

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1855000
 Submission Unit Name: HAMMOND URBAN ACADEMY

Wages: \$399,977 Proportionate Share: 0.0000784

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$331,493	\$266,328

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,483	\$18
Net Difference Between Projected and Actual	7,888	0
Change of Assumptions	635	42,763
Changes in Proportion and Differences Between	15,058	2,854
Total	\$27,064	\$45,635

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,759
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,907
Total	\$67,666

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,796

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,457
2020	(7,257)
2021	(16,055)
2022	(4,716)
2023	0
Thereafter	0
Total	(\$18,571)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$419,244	\$266,328	\$138,814

PERF Net Pension Liability - Unaudited

HAMMOND URBAN ACADEMY - 1855000

Net Pension Liability as of 2017	\$331,493
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,573)
- Net Difference Between Projected and Actual Investment	(27,928)
- Change of Assumptions	(47,450)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,084)
Pension Expense/Income	67,666
Contributions	(44,796)
Total Activity in FY 2018	(65,165)
Net Pension Liability as of 2018	\$266,328

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1856000
 Submission Unit Name: HARRISON COUNTY LIFELONG LEARNING, INCORPORATED

Wages: \$84,677 Proportionate Share: 0.0000166

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$76,292	\$56,391

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$737	\$4
Net Difference Between Projected and Actual	1,670	0
Change of Assumptions	134	9,054
Changes in Proportion and Differences Between	192	2,260
Total	\$2,733	\$11,318

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,842
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(742)
Total	\$8,100

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,484

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$59)
2020	(2,890)
2021	(4,638)
2022	(998)
2023	0
Thereafter	0
Total	(\$8,585)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$88,768	\$56,391	\$29,392

PERF Net Pension Liability - Unaudited

HARRISON COUNTY LIFELONG LEARNING, INCORPORATED - 1856000

Net Pension Liability as of 2017	\$76,292
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(657)
- Net Difference Between Projected and Actual Investment	(6,573)
- Change of Assumptions	(10,145)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,142)
Pension Expense/Income	8,100
Contributions	(9,484)
Total Activity in FY 2018	(19,901)
Net Pension Liability as of 2018	\$56,391

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1857000
 Submission Unit Name: LOOGOOTEE PUBLIC LIBRARY

Wages: \$39,125 Proportionate Share: 0.0000077

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$35,246	\$26,157

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$342	\$2
Net Difference Between Projected and Actual	775	0
Change of Assumptions	62	4,200
Changes in Proportion and Differences Between	0	983
Total	\$1,179	\$5,185

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,101
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(266)
Total	\$3,835

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,382

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$101)
2020	(1,316)
2021	(2,126)
2022	(463)
2023	0
Thereafter	0
Total	(\$4,006)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$41,176	\$26,157	\$13,633

PERF Net Pension Liability - Unaudited

LOGOOTEER PUBLIC LIBRARY - 1857000

Net Pension Liability as of 2017	\$35,246
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(302)
- Net Difference Between Projected and Actual Investment	(3,033)
- Change of Assumptions	(4,704)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(503)
Pension Expense/Income	3,835
Contributions	(4,382)
Total Activity in FY 2018	(9,089)
Net Pension Liability as of 2018	\$26,157

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1858000
 Submission Unit Name: TOWN OF ST. PAUL

Wages: \$70,880 Proportionate Share: 0.0000139

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$62,908	\$47,219

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$618	\$3
Net Difference Between Projected and Actual	1,398	0
Change of Assumptions	113	7,582
Changes in Proportion and Differences Between	46	1,009
Total	\$2,175	\$8,594

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,404
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(591)
Total	\$6,813

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,938

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$287
2020	(2,185)
2021	(3,685)
2022	(836)
2023	0
Thereafter	0
Total	(\$6,419)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$74,330	\$47,219	\$24,611

PERF Net Pension Liability - Unaudited

TOWN OF ST. PAUL - 1858000

Net Pension Liability as of 2017	\$62,908
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(531)
- Net Difference Between Projected and Actual Investment	(5,399)
- Change of Assumptions	(8,479)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(155)
Pension Expense/Income	6,813
Contributions	(7,938)
Total Activity in FY 2018	(15,689)
Net Pension Liability as of 2018	\$47,219

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1859000
 Submission Unit Name: WABASH COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$91,332 Proportionate Share: 0.0000179

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$81,200	\$60,807

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$795	\$4
Net Difference Between Projected and Actual	1,801	0
Change of Assumptions	145	9,763
Changes in Proportion and Differences Between	5,306	925
Total	\$8,047	\$10,692

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,534
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,336
Total	\$12,870

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,229

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$5,562
2020	(2,349)
2021	(4,782)
2022	(1,076)
2023	0
Thereafter	0
Total	(2,645)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$95,720	\$60,807	\$31,693

PERF Net Pension Liability - Unaudited

WABASH COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1859000

Net Pension Liability as of 2017	\$81,200
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(688)
- Net Difference Between Projected and Actual Investment	(6,972)
- Change of Assumptions	(10,922)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,452)
Pension Expense/Income	12,870
Contributions	(10,229)
Total Activity in FY 2018	(20,393)
Net Pension Liability as of 2018	\$60,807

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1860000
 Submission Unit Name: ALLEN CO. REGIONAL WATER & SEWER DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

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

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

ALLEN CO. REGIONAL WATER & SEWER DISTRICT - 1860000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,886
Pension Expense/Income	(2,886)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1861000
 Submission Unit Name: LAKE COUNTY CONVENTION AND VISTORS BUREAU

Wages: \$1,101,608 Proportionate Share: 0.0002159

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,040,878	\$733,422

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,592	\$50
Net Difference Between Projected and Actual	21,721	0
Change of Assumptions	1,747	117,761
Changes in Proportion and Differences Between	667	87,279
Total	\$33,727	\$205,090

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$114,996
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,850)
Total	\$79,146

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$123,380

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$37,593)
2020	(50,596)
2021	(70,185)
2022	(12,989)
2023	0
Thereafter	0
Total	(\$171,363)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,154,524	\$733,422	\$382,269

PERF Net Pension Liability - Unaudited

LAKE COUNTY CONVENTION AND VISITORS BUREAU - 1861000

Net Pension Liability as of 2017	\$1,040,878
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,417)
- Net Difference Between Projected and Actual Investment	(90,742)
- Change of Assumptions	(132,726)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,337)
Pension Expense/Income	79,146
Contributions	(123,380)
Total Activity in FY 2018	(307,456)
Net Pension Liability as of 2018	\$733,422

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1862000
 Submission Unit Name: SOUTHSIDE SPECIAL SERVICES OF MARION COUNTY

Wages: \$2,645,073 Proportionate Share: 0.0005184

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,271,818	\$1,761,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,031	\$120
Net Difference Between Projected and Actual	52,155	0
Change of Assumptions	4,196	282,758
Changes in Proportion and Differences Between	60,623	2,573
Total	\$140,005	\$285,451

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$276,118
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38,039
Total	\$314,157

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$296,240

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$68,977
2020	(60,875)
2021	(122,362)
2022	(31,186)
2023	0
Thereafter	0
Total	(\$145,446)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,772,142	\$1,761,028	\$917,870

PERF Net Pension Liability - Unaudited

SOUTHSIDE SPECIAL SERVICES OF MARION COUNTY - 1862000

Net Pension Liability as of 2017	\$2,271,818
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,470)
- Net Difference Between Projected and Actual Investment	(193,306)
- Change of Assumptions	(315,038)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,893)
Pension Expense/Income	314,157
Contributions	(296,240)
Total Activity in FY 2018	(510,790)
Net Pension Liability as of 2018	\$1,761,028

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1863000
 Submission Unit Name: HANCOCK MADISON SHELBY EDUCATIONAL SERVICES

Wages: \$13,248 Proportionate Share: 0.0000026

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$259,662	\$8,832

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116	\$1
Net Difference Between Projected and Actual	262	0
Change of Assumptions	21	1,418
Changes in Proportion and Differences Between	2	191,708
Total	\$401	\$193,127

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,385
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(97,814)
Total	(\$96,429)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,484

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$84,158)
2020	(57,409)
2021	(51,004)
2022	(155)
2023	0
Thereafter	0
Total	(\$192,726)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,903	\$8,832	\$4,604

PERF Net Pension Liability - Unaudited

HANCOCK MADISON SHELBY EDUCATIONAL SERVICES - 1863000

Net Pension Liability as of 2017	\$259,662
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,614)
- Net Difference Between Projected and Actual Investment	(27,793)
- Change of Assumptions	(5,566)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(114,944)
Pension Expense/Income	(96,429)
Contributions	(1,484)
Total Activity in FY 2018	(250,830)
Net Pension Liability as of 2018	\$8,832

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1864000
 Submission Unit Name: TOWN OF SWEETSER

Wages: \$136,726 Proportionate Share: 0.0000268

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$115,108	\$91,041

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,191	\$6
Net Difference Between Projected and Actual	2,696	0
Change of Assumptions	217	14,618
Changes in Proportion and Differences Between	3,252	1,673
Total	\$7,356	\$16,297

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,275
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,405
Total	\$18,680

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,652

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,723
2020	(3,043)
2021	(6,009)
2022	(1,612)
2023	0
Thereafter	0
Total	(\$8,941)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$143,313	\$91,041	\$47,452

PERF Net Pension Liability - Unaudited

TOWN OF SWEETSER - 1864000

Net Pension Liability as of 2017	\$115,108
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(912)
- Net Difference Between Projected and Actual Investment	(9,741)
- Change of Assumptions	(16,249)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,193)
Pension Expense/Income	18,680
Contributions	(14,652)
Total Activity in FY 2018	(24,067)
Net Pension Liability as of 2018	\$91,041

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1865000
 Submission Unit Name: LIBERTY TOWNSHIP

Wages: \$45,960 Proportionate Share: 0.0000090

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$41,492	\$30,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$400	\$2
Net Difference Between Projected and Actual	905	0
Change of Assumptions	73	4,909
Changes in Proportion and Differences Between	125	1,276
Total	\$1,503	\$6,187

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,794
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	139
Total	\$4,933

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,148

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$13)
2020	(1,592)
2021	(2,538)
2022	(541)
2023	0
Thereafter	0
Total	(\$4,684)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$48,127	\$30,573	\$15,935

PERF Net Pension Liability - Unaudited

LIBERTY TOWNSHIP - 1865000

Net Pension Liability as of 2017	\$41,492
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(358)
- Net Difference Between Projected and Actual Investment	(3,578)
- Change of Assumptions	(5,502)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,266)
Pension Expense/Income	4,933
Contributions	(5,148)
Total Activity in FY 2018	(10,919)
Net Pension Liability as of 2018	\$30,573

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1866000
 Submission Unit Name: CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY

Wages: \$410,981 Proportionate Share: 0.0000805

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$351,123	\$273,462

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,576	\$19
Net Difference Between Projected and Actual	8,099	0
Change of Assumptions	652	43,908
Changes in Proportion and Differences Between	14,584	569
Total	\$26,911	\$44,496

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,877
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,224)
Total	\$41,653

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,030

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$14,627
2020	(8,711)
2021	(18,658)
2022	(4,843)
2023	0
Thereafter	0
Total	(\$17,585)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$430,473	\$273,462	\$142,532

PERF Net Pension Liability - Unaudited

CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY - 1866000

Net Pension Liability as of 2017	\$351,123
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,838)
- Net Difference Between Projected and Actual Investment	(29,839)
- Change of Assumptions	(48,894)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,287
Pension Expense/Income	41,653
Contributions	(46,030)
Total Activity in FY 2018	(77,661)
Net Pension Liability as of 2018	\$273,462

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1867000
 Submission Unit Name: TOWN OF MOORES HILL

Wages: \$152,966 Proportionate Share: 0.0000300

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$108,416	\$101,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,333	\$7
Net Difference Between Projected and Actual	3,018	0
Change of Assumptions	243	16,363
Changes in Proportion and Differences Between	17,052	100
Total	\$21,646	\$16,470

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,979
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,236
Total	\$23,215

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,149

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,979
2020	1,401
2021	(2,399)
2022	(1,805)
2023	0
Thereafter	0
Total	\$5,176

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$160,425	\$101,911	\$53,117

PERF Net Pension Liability - Unaudited

TOWN OF MOORES HILL - 1867000

Net Pension Liability as of 2017	\$108,416
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(649)
- Net Difference Between Projected and Actual Investment	(8,695)
- Change of Assumptions	(17,861)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,634
Pension Expense/Income	23,215
Contributions	(17,149)
Total Activity in FY 2018	(6,505)
Net Pension Liability as of 2018	\$101,911

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1868000
 Submission Unit Name: WABASH TOWNSHIP, TIPPECANOE COUNTY

Wages: \$33,360 Proportionate Share: 0.0000065

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$32,569	\$22,081

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$289	\$2
Net Difference Between Projected and Actual	654	0
Change of Assumptions	53	3,545
Changes in Proportion and Differences Between	1,143	2,504
Total	\$2,139	\$6,051

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,462
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(509)
Total	\$2,953

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,736

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$433
2020	(1,599)
2021	(2,356)
2022	(390)
2023	0
Thereafter	0
Total	(\$3,912)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$34,759	\$22,081	\$11,509

PERF Net Pension Liability - Unaudited
WABASH TOWNSHIP, TIPPECANOE COUNTY - 1868000

Net Pension Liability as of 2017	\$32,569
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(307)
- Net Difference Between Projected and Actual Investment	(2,865)
- Change of Assumptions	(4,015)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,518)
Pension Expense/Income	2,953
Contributions	(3,736)
Total Activity in FY 2018	(10,488)
Net Pension Liability as of 2018	\$22,081

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1869000
 Submission Unit Name: FAYETTE TOWNSHIP, VIGO COUNTY

Wages: \$27,000 Proportionate Share: 0.0000053

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$16,062	\$18,004

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$235	\$1
Net Difference Between Projected and Actual	533	0
Change of Assumptions	43	2,891
Changes in Proportion and Differences Between	4,850	644
Total	\$5,661	\$3,536

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,823
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,455
Total	\$4,278

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,946

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,422
2020	837
2021	186
2022	(320)
2023	0
Thereafter	0
Total	\$2,125

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$28,342	\$18,004	\$9,384

PERF Net Pension Liability - Unaudited

FAYETTE TOWNSHIP, VIGO COUNTY - 1869000

Net Pension Liability as of 2017	\$16,062
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(59)
- Net Difference Between Projected and Actual Investment	(1,203)
- Change of Assumptions	(3,106)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,978
Pension Expense/Income	4,278
Contributions	(2,946)
Total Activity in FY 2018	1,942
Net Pension Liability as of 2018	\$18,004

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1870000
 Submission Unit Name: MADISON COUNTY COUNCIL OF GOVERNMENTS

Wages: \$856,595 Proportionate Share: 0.0001679

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$657,632	\$570,364

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,459	\$39
Net Difference Between Projected and Actual	16,892	0
Change of Assumptions	1,359	91,580
Changes in Proportion and Differences Between	60,324	8,242
Total	\$86,034	\$99,861

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,430
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	33,573
Total	\$123,003

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,922

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$24,386
2020	(4,341)
2021	(23,770)
2022	(10,102)
2023	0
Thereafter	0
Total	(\$13,827)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$897,844	\$570,364	\$297,281

PERF Net Pension Liability - Unaudited

MADISON COUNTY COUNCIL OF GOVERNMENTS - 1870000

Net Pension Liability as of 2017	\$657,632
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,559)
- Net Difference Between Projected and Actual Investment	(54,163)
- Change of Assumptions	(100,780)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,153
Pension Expense/Income	123,003
Contributions	(95,922)
Total Activity in FY 2018	(87,268)
Net Pension Liability as of 2018	\$570,364

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1871000
 Submission Unit Name: CHARTER SCHOOLS USA

Wages: \$635,093 Proportionate Share: 0.0001245

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$559,924	\$422,932

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,531	\$29
Net Difference Between Projected and Actual	12,526	0
Change of Assumptions	1,008	67,908
Changes in Proportion and Differences Between	2,560	112,042
Total	\$21,625	\$179,979

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,313
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(99,080)
Total	(\$32,767)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,130

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$90,536)
2020	(28,031)
2021	(32,297)
2022	(7,490)
2023	0
Thereafter	0
Total	(\$158,354)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$665,763	\$422,932	\$220,438

PERF Net Pension Liability - Unaudited

CHARTER SCHOOLS USA - 1871000

Net Pension Liability as of 2017	\$559,924
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,697)
- Net Difference Between Projected and Actual Investment	(47,971)
- Change of Assumptions	(75,890)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,463
Pension Expense/Income	(32,767)
Contributions	(71,130)
Total Activity in FY 2018	(136,992)
Net Pension Liability as of 2018	\$422,932

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1872000
 Submission Unit Name: THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY

Wages: \$620,668 Proportionate Share: 0.0001216

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$521,108	\$413,081

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,402	\$28
Net Difference Between Projected and Actual	12,234	0
Change of Assumptions	984	66,326
Changes in Proportion and Differences Between	22,267	2,914
Total	\$40,887	\$69,268

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,769
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,417)
Total	\$60,352

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,097

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$17,181
2020	(11,841)
2021	(26,405)
2022	(7,316)
2023	0
Thereafter	0
Total	(\$28,381)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$650,255	\$413,081	\$215,303

PERF Net Pension Liability - Unaudited

THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY - 1872000

Net Pension Liability as of 2017	\$521,108
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,118)
- Net Difference Between Projected and Actual Investment	(44,069)
- Change of Assumptions	(73,709)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,614
Pension Expense/Income	60,352
Contributions	(69,097)
Total Activity in FY 2018	(108,027)
Net Pension Liability as of 2018	\$413,081

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1873000
 Submission Unit Name: ED POWER

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	16,950	26,347
Total	\$16,950	\$26,347

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(191,651)
Total	(\$191,651)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,920)
2020	1,523
2021	0
2022	0
2023	0
Thereafter	0
Total	(\$9,397)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	191,651
Pension Expense/Income	(191,651)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1874000
 Submission Unit Name: GARY MIDDLE COLLEGE

Wages: \$238,203 Proportionate Share: 0.0000467

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$204,785	\$158,642

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,075	\$11
Net Difference Between Projected and Actual	4,698	0
Change of Assumptions	378	25,472
Changes in Proportion and Differences Between	12,358	500
Total	\$19,509	\$25,983

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,874
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,829
Total	\$38,703

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,679

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$12,310
2020	(4,926)
2021	(11,049)
2022	(2,809)
2023	0
Thereafter	0
Total	(\$6,474)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$249,728	\$158,642	\$82,686

PERF Net Pension Liability - Unaudited

GARY MIDDLE COLLEGE - 1874000

Net Pension Liability as of 2017	\$204,785
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,666)
- Net Difference Between Projected and Actual Investment	(17,428)
- Change of Assumptions	(28,382)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,691)
Pension Expense/Income	38,703
Contributions	(26,679)
Total Activity in FY 2018	(46,143)
Net Pension Liability as of 2018	\$158,642

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1875000
 Submission Unit Name: ALLEN COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$253,916 Proportionate Share: 0.0000498

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$227,539	\$169,173

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,212	\$12
Net Difference Between Projected and Actual	5,010	0
Change of Assumptions	403	27,163
Changes in Proportion and Differences Between	124	10,033
Total	\$7,749	\$37,208

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,525
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,543)
Total	\$17,982

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,782

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$892)
2020	(10,112)
2021	(15,457)
2022	(2,998)
2023	0
Thereafter	0
Total	(\$29,459)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$266,305	\$169,173	\$88,175

PERF Net Pension Liability - Unaudited

ALLEN COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1875000

Net Pension Liability as of 2017	\$227,539
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,944)
- Net Difference Between Projected and Actual Investment	(19,575)
- Change of Assumptions	(30,413)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,634)
Pension Expense/Income	17,982
Contributions	(20,782)
Total Activity in FY 2018	(58,366)
Net Pension Liability as of 2018	\$169,173

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1876000

Submission Unit Name: RIPLEY OHIO DEARBORN SPECIAL EDUCATION COOPERATIVE

Wages: \$481,406 Proportionate Share: 0.0000943

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$429,647	\$320,341

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,189	\$22
Net Difference Between Projected and Actual	9,487	0
Change of Assumptions	763	51,435
Changes in Proportion and Differences Between	896	19,465
Total	\$15,335	\$70,922

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,228
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,589)
Total	\$47,639

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,918

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$7,927)
2020	(16,408)
2021	(25,578)
2022	(5,674)
2023	0
Thereafter	0
Total	(\$55,587)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$504,269	\$320,341	\$166,966

PERF Net Pension Liability - Unaudited

RIPLEY OHIO DEARBORN SPECIAL EDUCATION COOPERATIVE - 1876000

Net Pension Liability as of 2017	\$429,647
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,659)
- Net Difference Between Projected and Actual Investment	(36,935)
- Change of Assumptions	(57,570)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,863)
Pension Expense/Income	47,639
Contributions	(53,918)
Total Activity in FY 2018	(109,306)
Net Pension Liability as of 2018	\$320,341

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1877000
 Submission Unit Name: INDIANA MATH AND SCIENCE ACADEMY NORTH

Wages: \$318,253 Proportionate Share: 0.0000624

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$264,123	\$211,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,772	\$14
Net Difference Between Projected and Actual	6,278	0
Change of Assumptions	505	34,036
Changes in Proportion and Differences Between	11,262	7,603
Total	\$20,817	\$41,653

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,236
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,837)
Total	\$21,399

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,406

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$268
2020	(5,166)
2021	(12,184)
2022	(3,754)
2023	0
Thereafter	0
Total	(\$20,836)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$333,684	\$211,976	\$110,484

PERF Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE ACADEMY NORTH - 1877000

Net Pension Liability as of 2017	\$264,123
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,053)
- Net Difference Between Projected and Actual Investment	(22,260)
- Change of Assumptions	(37,772)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,945
Pension Expense/Income	21,399
Contributions	(38,406)
Total Activity in FY 2018	(52,147)
Net Pension Liability as of 2018	\$211,976

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1878000
 Submission Unit Name: NORTH CENTRAL PARKE CSC

Wages: \$1,368,859 Proportionate Share: 0.0002683

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,201,940	\$911,427

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,920	\$62
Net Difference Between Projected and Actual	26,993	0
Change of Assumptions	2,172	146,342
Changes in Proportion and Differences Between	16,878	5,000
Total	\$57,963	\$151,404

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,906
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,489
Total	\$145,395

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,304

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$28,636
2020	(37,296)
2021	(68,641)
2022	(16,140)
2023	0
Thereafter	0
Total	(\$93,441)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,434,733	\$911,427	\$475,047

PERF Net Pension Liability - Unaudited

NORTH CENTRAL PARKE CSC - 1878000

Net Pension Liability as of 2017	\$1,201,940
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,035)
- Net Difference Between Projected and Actual Investment	(102,872)
- Change of Assumptions	(163,468)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,229)
Pension Expense/Income	145,395
Contributions	(153,304)
Total Activity in FY 2018	(290,513)
Net Pension Liability as of 2018	\$911,427

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1879000
 Submission Unit Name: TOWN OF KINGMAN

Wages: \$89,928 Proportionate Share: 0.0000176

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$78,523	\$59,788

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$782	\$4
Net Difference Between Projected and Actual	1,771	0
Change of Assumptions	142	9,600
Changes in Proportion and Differences Between	1,281	831
Total	\$3,976	\$10,435

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,374
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,795
Total	\$20,169

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,072

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,559
2020	(2,525)
2021	(4,435)
2022	(1,058)
2023	0
Thereafter	0
Total	(\$6,459)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$94,116	\$59,788	\$31,162

PERF Net Pension Liability - Unaudited

TOWN OF KINGMAN - 1879000

Net Pension Liability as of 2017	\$78,523
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(652)
- Net Difference Between Projected and Actual Investment	(6,713)
- Change of Assumptions	(10,719)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,748)
Pension Expense/Income	20,169
Contributions	(10,072)
Total Activity in FY 2018	(18,735)
Net Pension Liability as of 2018	\$59,788

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1880000
 Submission Unit Name: TOWN OF WAYNETOWN

Wages: \$114,820 Proportionate Share: 0.0000225

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$125,369	\$76,434

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,000	\$5
Net Difference Between Projected and Actual	2,264	0
Change of Assumptions	182	12,272
Changes in Proportion and Differences Between	32	18,506
Total	\$3,478	\$30,783

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,984
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,898
Total	\$13,882

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,860

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,401)
2020	(8,811)
2021	(10,742)
2022	(1,351)
2023	0
Thereafter	0
Total	(\$27,305)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$120,319	\$76,434	\$39,838

PERF Net Pension Liability - Unaudited

TOWN OF WAYNETOWN - 1880000

Net Pension Liability as of 2017	\$125,369
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,289)
- Net Difference Between Projected and Actual Investment	(11,281)
- Change of Assumptions	(14,103)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,284)
Pension Expense/Income	13,882
Contributions	(12,860)
Total Activity in FY 2018	(48,935)
Net Pension Liability as of 2018	\$76,434

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1881000
 Submission Unit Name: TURKEY CREEK FIRE TERRITORY

Wages: \$291,210 Proportionate Share: 0.0000571

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$271,262	\$193,971

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,537	\$13
Net Difference Between Projected and Actual	5,745	0
Change of Assumptions	462	31,145
Changes in Proportion and Differences Between	1,805	11,210
Total	\$10,549	\$42,368

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,414
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,740
Total	\$49,154

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,615

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$844
2020	(11,479)
2021	(17,749)
2022	(3,435)
2023	0
Thereafter	0
Total	(\$31,819)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$305,342	\$193,971	\$101,100

PERF Net Pension Liability - Unaudited

TURKEY CREEK FIRE TERRITORY - 1881000

Net Pension Liability as of 2017	\$271,262
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,417)
- Net Difference Between Projected and Actual Investment	(23,564)
- Change of Assumptions	(35,038)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,811)
Pension Expense/Income	49,154
Contributions	(32,615)
Total Activity in FY 2018	(77,291)
Net Pension Liability as of 2018	\$193,971

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1882000
 Submission Unit Name: MARION MUNICIPAL UTILITIES

Wages: \$3,280,265 Proportionate Share: 0.0006429

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,974,511	\$2,183,960

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,562	\$149
Net Difference Between Projected and Actual	64,680	0
Change of Assumptions	5,203	350,665
Changes in Proportion and Differences Between	49,650	71,228
Total	\$148,095	\$422,042

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$342,432
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	280,283
Total	\$622,715

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$367,389

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$58,481
2020	(110,121)
2021	(183,628)
2022	(38,679)
2023	0
Thereafter	0
Total	(\$273,947)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,437,905	\$2,183,960	\$1,138,307

PERF Net Pension Liability - Unaudited

MARION MUNICIPAL UTILITIES - 1882000

Net Pension Liability as of 2017	\$2,974,511
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(25,768)
- Net Difference Between Projected and Actual Investment	(256,703)
- Change of Assumptions	(393,220)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(370,186)
Pension Expense/Income	622,715
Contributions	(367,389)
Total Activity in FY 2018	(790,551)
Net Pension Liability as of 2018	\$2,183,960

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1883000
 Submission Unit Name: INDIANA VIRTUAL ACADEMY

Wages: \$69,188 Proportionate Share: 0.0000136

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$74,508	\$46,200

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$604	\$3
Net Difference Between Projected and Actual	1,368	0
Change of Assumptions	110	7,418
Changes in Proportion and Differences Between	79	9,792
Total	\$2,161	\$17,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,244
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,680
Total	\$9,924

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,749

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,974)
2020	(5,016)
2021	(6,243)
2022	(819)
2023	0
Thereafter	0
Total	(\$15,052)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$72,726	\$46,200	\$24,080

PERF Net Pension Liability - Unaudited

INDIANA VIRTUAL ACADEMY - 1883000

Net Pension Liability as of 2017	\$74,508
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(756)
- Net Difference Between Projected and Actual Investment	(6,682)
- Change of Assumptions	(8,504)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,541)
Pension Expense/Income	9,924
Contributions	(7,749)
Total Activity in FY 2018	(28,308)
Net Pension Liability as of 2018	\$46,200

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1884000
 Submission Unit Name: FULTON COUNTY AIRPORT AUTHORITY

Wages: \$55,765 Proportionate Share: 0.0000109

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$39,262	\$37,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$484	\$3
Net Difference Between Projected and Actual	1,097	0
Change of Assumptions	88	5,945
Changes in Proportion and Differences Between	6,762	3,955
Total	\$8,431	\$9,903

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	4,028
Total	\$9,834

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,251

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$177)
2020	201
2021	(840)
2022	(656)
2023	0
Thereafter	0
Total	(\$1,472)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$58,288	\$37,028	\$19,299

PERF Net Pension Liability - Unaudited

FULTON COUNTY AIRPORT AUTHORITY - 1884000

Net Pension Liability as of 2017	\$39,262
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(235)
- Net Difference Between Projected and Actual Investment	(3,145)
- Change of Assumptions	(6,487)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,050
Pension Expense/Income	9,834
Contributions	(6,251)
Total Activity in FY 2018	(2,234)
Net Pension Liability as of 2018	\$37,028

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1885000
 Submission Unit Name: LAFAYETTE TOWNSHIP ALLEN COUNTY

Wages: \$10,500 Proportionate Share: 0.0000021

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$11,600	\$7,134

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93	\$0
Net Difference Between Projected and Actual	211	0
Change of Assumptions	17	1,145
Changes in Proportion and Differences Between	588	1,546
Total	\$909	\$2,691

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,119
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,034
Total	\$2,153

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,176

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$85
2020	(753)
2021	(988)
2022	(126)
2023	0
Thereafter	0
Total	(\$1,782)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,230	\$7,134	\$3,718

PERF Net Pension Liability - Unaudited

LAFAYETTE TOWNSHIP ALLEN COUNTY - 1885000

Net Pension Liability as of 2017	\$11,600
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(118)
- Net Difference Between Projected and Actual Investment	(1,042)
- Change of Assumptions	(1,314)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,969)
Pension Expense/Income	2,153
Contributions	(1,176)
Total Activity in FY 2018	(4,466)
Net Pension Liability as of 2018	\$7,134

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1886000
 Submission Unit Name: TOWN OF MONTEREY

Wages: \$16,900 Proportionate Share: 0.0000033

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$14,277	\$11,210

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$147	\$1
Net Difference Between Projected and Actual	332	0
Change of Assumptions	27	1,800
Changes in Proportion and Differences Between	8,456	17,355
Total	\$8,962	\$19,156

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,758
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,582
Total	\$4,340

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$21,050)

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,654
2020	(5,483)
2021	(6,166)
2022	(199)
2023	0
Thereafter	0
Total	(\$10,194)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,647	\$11,210	\$5,843

PERF Net Pension Liability - Unaudited

TOWN OF MONTEREY - 1886000

Net Pension Liability as of 2017	\$14,277
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(114)
- Net Difference Between Projected and Actual Investment	(1,210)
- Change of Assumptions	(2,002)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,131)
Pension Expense/Income	4,340
Contributions	21,050
Total Activity in FY 2018	(3,067)
Net Pension Liability as of 2018	\$11,210

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1887000
 Submission Unit Name: CLAY TOWNSHIP- KOSCIUSKO COUNTY

Wages: \$14,200 Proportionate Share: 0.000028

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$12,938	\$9,512

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$124	\$1
Net Difference Between Projected and Actual	282	0
Change of Assumptions	23	1,527
Changes in Proportion and Differences Between	0	436
Total	\$429	\$1,964

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,491
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	761
Total	\$2,252

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,590

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$61)
2020	(507)
2021	(798)
2022	(169)
2023	0
Thereafter	0
Total	(\$1,535)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,973	\$9,512	\$4,958

PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP- KOSCIUSKO COUNTY - 1887000

Net Pension Liability as of 2017	\$12,938
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(113)
- Net Difference Between Projected and Actual Investment	(1,116)
- Change of Assumptions	(1,712)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,147)
Pension Expense/Income	2,252
Contributions	(1,590)
Total Activity in FY 2018	(3,426)
Net Pension Liability as of 2018	\$9,512

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1888000
 Submission Unit Name: THUR GOOD MARSHALL LEADERSHIP ACADEMY

Wages: \$243,496 Proportionate Share: 0.0000477

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$153,031	\$162,039

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,119	\$11
Net Difference Between Projected and Actual	4,799	0
Change of Assumptions	386	26,018
Changes in Proportion and Differences Between	55,965	319
Total	\$63,269	\$26,348

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,407
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,028
Total	\$61,435

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,272

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$31,762
2020	7,917
2021	112
2022	(2,870)
2023	0
Thereafter	0
Total	\$36,921

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$255,076	\$162,039	\$84,457

PERF Net Pension Liability - Unaudited

THUR GOOD MARSHALL LEADERSHIP ACADEMY - 1888000

Net Pension Liability as of 2017	\$153,031
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(679)
- Net Difference Between Projected and Actual Investment	(11,736)
- Change of Assumptions	(28,089)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,349
Pension Expense/Income	61,435
Contributions	(27,272)
Total Activity in FY 2018	9,008
Net Pension Liability as of 2018	\$162,039

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1889000
 Submission Unit Name: TOWN OF CLAYTON

Wages: \$41,945 Proportionate Share: 0.0000082

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$39,262	\$27,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$364	\$2
Net Difference Between Projected and Actual	825	0
Change of Assumptions	66	4,473
Changes in Proportion and Differences Between	641	1,807
Total	\$1,896	\$6,282

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,368
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,780
Total	\$7,148

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,698

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$400
2020	(1,683)
2021	(2,609)
2022	(494)
2023	0
Thereafter	0
Total	(\$4,386)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$43,849	\$27,856	\$14,519

PERF Net Pension Liability - Unaudited

TOWN OF CLAYTON - 1889000

Net Pension Liability as of 2017	\$39,262
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(354)
- Net Difference Between Projected and Actual Investment	(3,417)
- Change of Assumptions	(5,037)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,048)
Pension Expense/Income	7,148
Contributions	(4,698)
Total Activity in FY 2018	(11,406)
Net Pension Liability as of 2018	\$27,856

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1890000
 Submission Unit Name: TOWN OF HOLTON

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$23,200	\$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	621	15,181
Total	\$621	\$15,181

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,746)
Total	(\$2,746)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,801)
2020	(5,050)
2021	(4,709)
2022	0
2023	0
Thereafter	0
Total	(\$14,560)

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 2017	\$23,200
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(423)
- Net Difference Between Projected and Actual Investment	(2,507)
- Change of Assumptions	(372)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,152)
Pension Expense/Income	(2,746)
Contributions	0
Total Activity in FY 2018	(23,200)
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1891000
 Submission Unit Name: JASPER COUNTY AIRPORT AUTHORITY

Wages: \$57,000 Proportionate Share: 0.0000112

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$47,292	\$38,047

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$498	\$3
Net Difference Between Projected and Actual	1,127	0
Change of Assumptions	91	6,109
Changes in Proportion and Differences Between	4,323	141
Total	\$6,039	\$6,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,966
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,143
Total	\$12,109

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,358

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,530
2020	(782)
2021	(2,288)
2022	(674)
2023	0
Thereafter	0
Total	(\$214)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$59,892	\$38,047	\$19,831

PERF Net Pension Liability - Unaudited

JASPER COUNTY AIRPORT AUTHORITY - 1891000

Net Pension Liability as of 2017	\$47,292
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(366)
- Net Difference Between Projected and Actual Investment	(3,983)
- Change of Assumptions	(6,777)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,870)
Pension Expense/Income	12,109
Contributions	(6,358)
Total Activity in FY 2018	(9,245)
Net Pension Liability as of 2018	\$38,047

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1892000
 Submission Unit Name: SOUTH CENTRAL REGIONAL AIRPORT AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	1,224
Total	\$0	\$1,224

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,612)
Total	(\$5,612)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,224)
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	(\$1,224)

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,612
Pension Expense/Income	(5,612)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1893000
 Submission Unit Name: INSPIRE ACADEMY

Wages: \$58,939 Proportionate Share: 0.0000116

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$51,308	\$39,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$515	\$3
Net Difference Between Projected and Actual	1,167	0
Change of Assumptions	94	6,327
Changes in Proportion and Differences Between	2,333	118
Total	\$4,109	\$6,448

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,179
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,280
Total	\$11,459

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,875

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,455
2020	(1,322)
2021	(2,774)
2022	(698)
2023	0
Thereafter	0
Total	(\$2,339)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$62,031	\$39,406	\$20,539

PERF Net Pension Liability - Unaudited

INSPIRE ACADEMY - 1893000

Net Pension Liability as of 2017	\$51,308
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(422)
- Net Difference Between Projected and Actual Investment	(4,377)
- Change of Assumptions	(7,057)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,630)
Pension Expense/Income	11,459
Contributions	(6,875)
Total Activity in FY 2018	(11,902)
Net Pension Liability as of 2018	\$39,406

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1894000
 Submission Unit Name: CITY OF BRAZIL

Wages: \$1,619,432 Proportionate Share: 0.0003174

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,362,555	\$1,078,222

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,101	\$74
Net Difference Between Projected and Actual	31,933	0
Change of Assumptions	2,569	173,124
Changes in Proportion and Differences Between	36,353	10,288
Total	\$84,956	\$183,486

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$169,059
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	107,191
Total	\$276,250

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$181,376

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$23,474
2020	(33,754)
2021	(69,153)
2022	(19,097)
2023	0
Thereafter	0
Total	(\$98,530)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,697,295	\$1,078,222	\$561,983

PERF Net Pension Liability - Unaudited

CITY OF BRAZIL - 1894000

Net Pension Liability as of 2017	\$1,362,555
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,792)
- Net Difference Between Projected and Actual Investment	(115,285)
- Change of Assumptions	(192,432)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60,698)
Pension Expense/Income	276,250
Contributions	(181,376)
Total Activity in FY 2018	(284,333)
Net Pension Liability as of 2018	\$1,078,222

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1895000
 Submission Unit Name: VAN BUREN PUBLIC LIBRARY

Wages: \$30,877 Proportionate Share: 0.0000061

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$25,431	\$20,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$271	\$1
Net Difference Between Projected and Actual	614	0
Change of Assumptions	49	3,327
Changes in Proportion and Differences Between	2,102	1,364
Total	\$3,036	\$4,692

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,249
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,172
Total	\$8,421

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,926

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$706
2020	(688)
2021	(1,308)
2022	(366)
2023	0
Thereafter	0
Total	(\$1,656)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$32,620	\$20,722	\$10,801

PERF Net Pension Liability - Unaudited

VAN BUREN PUBLIC LIBRARY - 1895000

Net Pension Liability as of 2017	\$25,431
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(193)
- Net Difference Between Projected and Actual Investment	(2,134)
- Change of Assumptions	(3,686)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,191)
Pension Expense/Income	8,421
Contributions	(2,926)
Total Activity in FY 2018	(4,709)
Net Pension Liability as of 2018	\$20,722

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1896000
 Submission Unit Name: OAKLAND CITY-COLUMBIA TWP PUBLIC LIBRARY

Wages: \$42,383 Proportionate Share: 0.000083

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$38,369	\$28,195

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$369	\$2
Net Difference Between Projected and Actual	835	0
Change of Assumptions	67	4,527
Changes in Proportion and Differences Between	1,674	899
Total	\$2,945	\$5,428

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,421
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,380
Total	\$12,801

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,805
2020	(1,424)
2021	(2,363)
2022	(501)
2023	0
Thereafter	0
Total	(2,483)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$44,384	\$28,195	\$14,696

PERF Net Pension Liability - Unaudited

OAKLAND CITY-COLUMBIA TWP PUBLIC LIBRARY - 1896000

Net Pension Liability as of 2017	\$38,369
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(332)
- Net Difference Between Projected and Actual Investment	(3,310)
- Change of Assumptions	(5,076)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,510)
Pension Expense/Income	12,801
Contributions	(4,747)
Total Activity in FY 2018	(10,174)
Net Pension Liability as of 2018	\$28,195

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1897000
 Submission Unit Name: TOWN OF ELDERFELD

Wages: \$90,835 Proportionate Share: 0.0000178

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$76,292	\$60,467

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$791	\$4
Net Difference Between Projected and Actual	1,791	0
Change of Assumptions	144	9,709
Changes in Proportion and Differences Between	4,846	72
Total	\$7,572	\$9,785

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,481
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,969
Total	\$27,450

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,173

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,513
2020	(1,803)
2021	(3,852)
2022	(1,071)
2023	0
Thereafter	0
Total	(2,213)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$95,185	\$60,467	\$31,516

PERF Net Pension Liability - Unaudited

TOWN OF ELDERFELD - 1897000

Net Pension Liability as of 2017	\$76,292
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(603)
- Net Difference Between Projected and Actual Investment	(6,452)
- Change of Assumptions	(10,790)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,257)
Pension Expense/Income	27,450
Contributions	(10,173)
Total Activity in FY 2018	(15,825)
Net Pension Liability as of 2018	\$60,467

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1898000
 Submission Unit Name: INDIANA MATH AND SCIENCE ACADEMY SOUTH

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$27,215	\$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	2,032	18,582
Total	\$2,032	\$18,582

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,151)
Total	(\$1,151)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,099)
2020	(5,926)
2021	(5,525)
2022	0
2023	0
Thereafter	0
Total	(\$16,550)

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 2017	\$27,215
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(496)
- Net Difference Between Projected and Actual Investment	(2,941)
- Change of Assumptions	(437)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,190)
Pension Expense/Income	(1,151)
Contributions	0
Total Activity in FY 2018	(27,215)
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1899000
 Submission Unit Name: ALEXANDRIA-MONROE PUBLIC LIBRARY

Wages: \$299,735 Proportionate Share: 0.0000587

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$288,216	\$199,407

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,608	\$14
Net Difference Between Projected and Actual	5,906	0
Change of Assumptions	475	32,017
Changes in Proportion and Differences Between	20,030	18,864
Total	\$29,019	\$50,895

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,266
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	55,136
Total	\$86,402

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,049

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$15,488
2020	(13,337)
2021	(20,496)
2022	(3,531)
2023	0
Thereafter	0
Total	(\$21,876)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$313,898	\$199,407	\$103,933

PERF Net Pension Liability - Unaudited
ALEXANDRIA-MONROE PUBLIC LIBRARY - 1899000

Net Pension Liability as of 2017	\$288,216
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,656)
- Net Difference Between Projected and Actual Investment	(25,235)
- Change of Assumptions	(36,170)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(79,101)
Pension Expense/Income	86,402
Contributions	(32,049)
Total Activity in FY 2018	(88,809)
Net Pension Liability as of 2018	\$199,407

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1900000
 Submission Unit Name: LAKE COUNTY SOLID WASTE DISTRICT

Wages: \$415,518 Proportionate Share: 0.0000814

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$380,570	\$276,519

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,616	\$19
Net Difference Between Projected and Actual	8,189	0
Change of Assumptions	659	44,399
Changes in Proportion and Differences Between	27,121	12,399
Total	\$39,585	\$56,817

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,357
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	77,576
Total	\$120,933

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,402

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$25,582
2020	(13,833)
2021	(24,082)
2022	(4,899)
2023	0
Thereafter	0
Total	(\$17,232)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$435,286	\$276,519	\$144,125

PERF Net Pension Liability - Unaudited

LAKE COUNTY SOLID WASTE DISTRICT - 1900000

Net Pension Liability as of 2017	\$380,570
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,335)
- Net Difference Between Projected and Actual Investment	(32,930)
- Change of Assumptions	(49,850)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(92,467)
Pension Expense/Income	120,933
Contributions	(46,402)
Total Activity in FY 2018	(104,051)
Net Pension Liability as of 2018	\$276,519

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1901000
 Submission Unit Name: DUGGER UNION COMMUNITY SCHOOLS

Wages: \$399,069 Proportionate Share: 0.0000782

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$256,539	\$265,649

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,474	\$18
Net Difference Between Projected and Actual	7,867	0
Change of Assumptions	633	42,654
Changes in Proportion and Differences Between	85,489	748
Total	\$97,463	\$43,420

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,652
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	76,351
Total	\$118,003

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,696

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$48,743
2020	10,973
2021	(968)
2022	(4,705)
2023	0
Thereafter	0
Total	\$54,043

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$418,174	\$265,649	\$138,460

PERF Net Pension Liability - Unaudited
DUGGER UNION COMMUNITY SCHOOLS - 1901000

Net Pension Liability as of 2017	\$256,539
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,217)
- Net Difference Between Projected and Actual Investment	(19,851)
- Change of Assumptions	(46,140)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,011
Pension Expense/Income	118,003
Contributions	(44,696)
Total Activity in FY 2018	9,110
Net Pension Liability as of 2018	\$265,649

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1902000
 Submission Unit Name: OWEN TOWNSHIP WARRICK COUNTY

Wages: \$3,200 Proportionate Share: 0.0000006

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,677	\$2,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27	\$0
Net Difference Between Projected and Actual	60	0
Change of Assumptions	5	327
Changes in Proportion and Differences Between	129	135
Total	\$221	\$462

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$320
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	542
Total	\$862

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$358

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$34
2020	(92)
2021	(148)
2022	(35)
2023	0
Thereafter	0
Total	(\$241)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,208	\$2,038	\$1,062

PERF Net Pension Liability - Unaudited

OWEN TOWNSHIP WARRICK COUNTY - 1902000

Net Pension Liability as of 2017	\$2,677
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(22)
- Net Difference Between Projected and Actual Investment	(229)
- Change of Assumptions	(365)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(527)
Pension Expense/Income	862
Contributions	(358)
Total Activity in FY 2018	(639)
Net Pension Liability as of 2018	\$2,038

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1903000
 Submission Unit Name: GIBSON COUNTY SOLID WASTE

Wages: \$380,606 Proportionate Share: 0.0000746

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$335,508	\$253,420

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,314	\$17
Net Difference Between Projected and Actual	7,505	0
Change of Assumptions	604	40,690
Changes in Proportion and Differences Between	11,922	4,327
Total	\$23,345	\$45,034

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,735
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	68,247
Total	\$107,982

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,628

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$13,337
2020	(11,186)
2021	(19,352)
2022	(4,488)
2023	0
Thereafter	0
Total	(\$21,689)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$398,923	\$253,420	\$132,085

PERF Net Pension Liability - Unaudited

GIBSON COUNTY SOLID WASTE - 1903000

Net Pension Liability as of 2017	\$335,508
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,815)
- Net Difference Between Projected and Actual Investment	(28,745)
- Change of Assumptions	(45,473)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,409)
Pension Expense/Income	107,982
Contributions	(42,628)
Total Activity in FY 2018	(82,088)
Net Pension Liability as of 2018	\$253,420

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1904000
 Submission Unit Name: HARRISON TWP KOSCIUSKO COUNTY

Wages: \$17,000 Proportionate Share: 0.0000033

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$15,169	\$11,210

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$147	\$1
Net Difference Between Projected and Actual	332	0
Change of Assumptions	27	1,800
Changes in Proportion and Differences Between	4,247	286
Total	\$4,753	\$2,087

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,758
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,753
Total	\$5,511

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,904

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,955
2020	(171)
2021	(919)
2022	(199)
2023	0
Thereafter	0
Total	\$2,666

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,647	\$11,210	\$5,843

PERF Net Pension Liability - Unaudited

HARRISON TWP KOSCIUSKO COUNTY - 1904000

Net Pension Liability as of 2017	\$15,169
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(130)
- Net Difference Between Projected and Actual Investment	(1,307)
- Change of Assumptions	(2,017)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,112)
Pension Expense/Income	5,511
Contributions	(1,904)
Total Activity in FY 2018	(3,959)
Net Pension Liability as of 2018	\$11,210

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1905000
 Submission Unit Name: WESTFIELD WASHINGTON HIGH SCHOOLS

Wages: \$678,066 Proportionate Share: 0.0001329

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$340,862	\$451,467

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,904	\$31
Net Difference Between Projected and Actual	13,371	0
Change of Assumptions	1,076	72,489
Changes in Proportion and Differences Between	256,305	679
Total	\$276,656	\$73,199

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,787
Specific Liabilities of Individual Employers	\$1,593
Net Amortization of Deferred Amounts from Changes in	140,765
Total	\$213,145

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,535

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$148,895
2020	44,901
2021	17,656
2022	(7,995)
2023	0
Thereafter	0
Total	\$203,457

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$710,682	\$451,467	\$235,310

PERF Net Pension Liability - Unaudited
WESTFIELD WASHINGTON HIGH SCHOOLS - 1905000

Net Pension Liability as of 2017	\$340,862
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(335)
- Net Difference Between Projected and Actual Investment	(23,457)
- Change of Assumptions	(76,886)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,673
Pension Expense/Income	213,145
Contributions	(77,535)
Total Activity in FY 2018	110,605
Net Pension Liability as of 2018	\$451,467

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1906000
 Submission Unit Name: COLD SPRINGS SCHOOL, INC

Wages: \$33,933 Proportionate Share: 0.000067

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$27,215	\$22,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$298	\$2
Net Difference Between Projected and Actual	674	0
Change of Assumptions	54	3,654
Changes in Proportion and Differences Between	9,293	22
Total	\$10,319	\$3,678

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,569
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,462
Total	\$11,031

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,803

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,872
2020	324
2021	(1,153)
2022	(402)
2023	0
Thereafter	0
Total	\$6,641

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$35,828	\$22,760	\$11,863

PERF Net Pension Liability - Unaudited

COLD SPRINGS SCHOOL, INC - 1906000

Net Pension Liability as of 2017	\$27,215
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(200)
- Net Difference Between Projected and Actual Investment	(2,267)
- Change of Assumptions	(4,037)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,179)
Pension Expense/Income	11,031
Contributions	(3,803)
Total Activity in FY 2018	(4,455)
Net Pension Liability as of 2018	\$22,760

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1907000
 Submission Unit Name: HAMILTON COUNTY AIRPORT AUTHORITY

Wages: \$73,306 Proportionate Share: 0.0000144

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$62,908	\$48,917

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$640	\$3
Net Difference Between Projected and Actual	1,449	0
Change of Assumptions	117	7,854
Changes in Proportion and Differences Between	18,381	1,402
Total	\$20,587	\$9,259

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,670
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,947
Total	\$22,617

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,210

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$15,829
2020	(271)
2021	(3,364)
2022	(866)
2023	0
Thereafter	0
Total	\$11,328

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$77,004	\$48,917	\$25,496

PERF Net Pension Liability - Unaudited
HAMILTON COUNTY AIRPORT AUTHORITY - 1907000

Net Pension Liability as of 2017	\$62,908
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(509)
- Net Difference Between Projected and Actual Investment	(5,348)
- Change of Assumptions	(8,747)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,794)
Pension Expense/Income	22,617
Contributions	(8,210)
Total Activity in FY 2018	(13,991)
Net Pension Liability as of 2018	\$48,917

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1908000
 Submission Unit Name: MAYS COMMUNITY ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	164	0
Total	\$164	\$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	56
Total	\$56

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$56
2020	56
2021	52
2022	0
2023	0
Thereafter	0
Total	\$164

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	164
Pension Expense/Income	56
Contributions	(220)
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1909000
 Submission Unit Name: TOWN OF VEVAY

Wages: \$282,632 Proportionate Share: 0.0000554

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$188,196

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,461	\$13
Net Difference Between Projected and Actual	5,574	0
Change of Assumptions	448	30,218
Changes in Proportion and Differences Between	158,052	1,823
Total	\$166,535	\$32,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,508
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53,320
Total	\$82,828

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,113

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$56,708
2020	45,508
2021	35,599
2022	(3,334)
2023	0
Thereafter	0
Total	\$134,481

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$296,251	\$188,196	\$98,090

PERF Net Pension Liability - Unaudited

TOWN OF VEVAY - 1909000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,448
- Net Difference Between Projected and Actual Investment	5,574
- Change of Assumptions	(29,770)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	156,229
Pension Expense/Income	82,828
Contributions	(29,113)
Total Activity in FY 2018	188,196
Net Pension Liability as of 2018	\$188,196

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1910000

Submission Unit Name: BLACK TOWNSHIP TRUSTEE, POSEY COUNTY

Wages: \$103,001 Proportionate Share: 0.0000202

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$68,620

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$897	\$5
Net Difference Between Projected and Actual	2,032	0
Change of Assumptions	163	11,018
Changes in Proportion and Differences Between	57,650	0
Total	\$60,742	\$11,023

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,759
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,678
Total	\$30,437

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,536

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$20,911
2020	16,828
2021	13,197
2022	(1,217)
2023	0
Thereafter	0
Total	\$49,719

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$108,019	\$68,620	\$35,766

PERF Net Pension Liability - Unaudited
BLACK TOWNSHIP TRUSTEE, POSEY COUNTY - 1910000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	892
- Net Difference Between Projected and Actual Investment	2,032
- Change of Assumptions	(10,855)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,650
Pension Expense/Income	30,437
Contributions	(11,536)
Total Activity in FY 2018	68,620
Net Pension Liability as of 2018	\$68,620

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 1911000
 Submission Unit Name: EDISON SCHOOL OF THE ARTS

Wages: \$285,585 Proportionate Share: 0.0000560

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$190,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,488	\$13
Net Difference Between Projected and Actual	5,634	0
Change of Assumptions	453	30,545
Changes in Proportion and Differences Between	159,762	1,022
Total	\$168,337	\$31,580

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,828
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	54,179
Total	\$84,007

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,529

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$57,602
2020	46,281
2021	36,244
2022	(3,370)
2023	0
Thereafter	0
Total	\$136,757

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$299,460	\$190,235	\$99,153

PERF Net Pension Liability - Unaudited

EDISON SCHOOL OF THE ARTS - 1911000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,475
- Net Difference Between Projected and Actual Investment	5,634
- Change of Assumptions	(30,092)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	158,740
Pension Expense/Income	84,007
Contributions	(30,529)
Total Activity in FY 2018	190,235
Net Pension Liability as of 2018	\$190,235

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1912000
 Submission Unit Name: OSOLO TOWNSHIP FIRE DEPARTMENT

Wages: \$452,573 Proportionate Share: 0.0000887

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$301,318

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,941	\$21
Net Difference Between Projected and Actual	8,924	0
Change of Assumptions	718	48,381
Changes in Proportion and Differences Between	253,053	604
Total	\$266,636	\$49,006

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,245
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	86,160
Total	\$133,405

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,717

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$91,585
2020	73,653
2021	57,729
2022	(5,337)
2023	0
Thereafter	0
Total	\$217,630

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$474,323	\$301,318	\$157,051

PERF Net Pension Liability - Unaudited

OSOLO TOWNSHIP FIRE DEPARTMENT - 1912000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,920
- Net Difference Between Projected and Actual Investment	8,924
- Change of Assumptions	(47,663)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	252,449
Pension Expense/Income	133,405
Contributions	(49,717)
Total Activity in FY 2018	301,318
Net Pension Liability as of 2018	\$301,318

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1913000
 Submission Unit Name: TOWN OF KIRKLIN

Wages: \$65,488 Proportionate Share: 0.0000128

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$43,482

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$569	\$3
Net Difference Between Projected and Actual	1,288	0
Change of Assumptions	104	6,982
Changes in Proportion and Differences Between	36,518	177
Total	\$38,479	\$7,162

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,818
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,400
Total	\$19,218

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,053

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$13,185
2020	10,597
2021	8,305
2022	(770)
2023	0
Thereafter	0
Total	\$31,317

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$68,448	\$43,482	\$22,663

PERF Net Pension Liability - Unaudited

TOWN OF KIRKLIN - 1913000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	566
- Net Difference Between Projected and Actual Investment	1,288
- Change of Assumptions	(6,878)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,341
Pension Expense/Income	19,218
Contributions	(7,053)
Total Activity in FY 2018	43,482
Net Pension Liability as of 2018	\$43,482

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1914000
 Submission Unit Name: NEAR EAST SIDE INNOVATION SCHOOL CORP

Wages: \$211,707 Proportionate Share: 0.0000415

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$140,977

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,844	\$10
Net Difference Between Projected and Actual	4,175	0
Change of Assumptions	336	22,636
Changes in Proportion and Differences Between	118,458	0
Total	\$124,813	\$22,646

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,104
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,430
Total	\$62,534

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,724

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$42,968
2020	34,578
2021	27,118
2022	(2,497)
2023	0
Thereafter	0
Total	\$102,167

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$221,921	\$140,977	\$73,479

PERF Net Pension Liability - Unaudited
NEAR EAST SIDE INNOVATION SCHOOL CORP - 1914000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,834
- Net Difference Between Projected and Actual Investment	4,175
- Change of Assumptions	(22,300)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	118,458
Pension Expense/Income	62,534
Contributions	(23,724)
	140,977
Total Activity in FY 2018	140,977
Net Pension Liability as of 2018	\$140,977

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 1915000

Submission Unit Name: NEWTON COUNTY REGIONAL WATER AND SEWER DISTRICT

Wages: \$65,000 Proportionate Share: 0.0000127

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$43,142

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$564	\$3
Net Difference Between Projected and Actual	1,278	0
Change of Assumptions	103	6,927
Changes in Proportion and Differences Between	36,232	2,888
Total	\$38,177	\$9,818

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,764
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,379
Total	\$18,143

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,360

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$12,157
2020	9,589
2021	7,377
2022	(764)
2023	0
Thereafter	0
Total	\$28,359

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$67,913	\$43,142	\$22,486

PERF Net Pension Liability - Unaudited

NEWTON COUNTY REGIONAL WATER AND SEWER DISTRICT - 1915000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	561
- Net Difference Between Projected and Actual Investment	1,278
- Change of Assumptions	(6,824)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,344
Pension Expense/Income	18,143
Contributions	(3,360)
Total Activity in FY 2018	43,142
Net Pension Liability as of 2018	\$43,142

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8003000
 Submission Unit Name: INDIANA WHITE RIVER STATE PARK DEVELOPMENT COMMISS

Wages: \$573,357 Proportionate Share: 0.0001124

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$410,908	\$381,828

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,994	\$26
Net Difference Between Projected and Actual	11,308	0
Change of Assumptions	910	61,308
Changes in Proportion and Differences Between	68,022	375
Total	\$85,234	\$61,709

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	52,291
Total	\$112,159

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,216

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$35,779
2020	4,467
2021	(9,959)
2022	(6,762)
2023	0
Thereafter	0
Total	\$23,525

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$601,058	\$381,828	\$199,013

PERF Net Pension Liability - Unaudited

INDIANA WHITE RIVER STATE PARK DEVELOPMENT COMMISS - 8003000

Net Pension Liability as of 2017	\$410,908
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,517)
- Net Difference Between Projected and Actual Investment	(33,088)
- Change of Assumptions	(66,995)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,577
Pension Expense/Income	112,159
Contributions	(64,216)
Total Activity in FY 2018	(29,080)
Net Pension Liability as of 2018	\$381,828

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8004000
 Submission Unit Name: INDIANA HOUSING AND COMMUNITY DEV AUTHORITY

Wages: \$5,016,583 Proportionate Share: 0.0009831

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,314,313	\$3,339,635

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,676	\$228
Net Difference Between Projected and Actual	98,907	0
Change of Assumptions	7,957	536,225
Changes in Proportion and Differences Between	74,032	169,566
Total	\$224,572	\$706,019

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$523,634
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	124,684
Total	\$648,318

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$561,858

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$51,590)
2020	(137,462)
2021	(233,249)
2022	(59,146)
2023	0
Thereafter	0
Total	(\$481,447)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,257,123	\$3,339,635	\$1,740,660

PERF Net Pension Liability - Unaudited

INDIANA HOUSING AND COMMUNITY DEV AUTHORITY - 8004000

Net Pension Liability as of 2017	\$4,314,313
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,137)
- Net Difference Between Projected and Actual Investment	(367,237)
- Change of Assumptions	(597,538)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(61,226)
Pension Expense/Income	648,318
Contributions	(561,858)
Total Activity in FY 2018	(974,678)
Net Pension Liability as of 2018	\$3,339,635

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8005000
 Submission Unit Name: INDIANA BOARD FOR DEPOSITORIES

Wages: \$183,157 Proportionate Share: 0.0000359

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$164,631	\$121,954

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,595	\$8
Net Difference Between Projected and Actual	3,612	0
Change of Assumptions	291	19,581
Changes in Proportion and Differences Between	3,280	3,239
Total	\$8,778	\$22,828

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,122
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,723)
Total	\$17,399

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,514

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,792
2020	(5,728)
2021	(9,955)
2022	(2,159)
2023	0
Thereafter	0
Total	(\$14,050)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$191,975	\$121,954	\$63,564

PERF Net Pension Liability - Unaudited

INDIANA BOARD FOR DEPOSITORIES - 8005000

Net Pension Liability as of 2017	\$164,631
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,412)
- Net Difference Between Projected and Actual Investment	(14,176)
- Change of Assumptions	(21,933)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,041)
Pension Expense/Income	17,399
Contributions	(20,514)
Total Activity in FY 2018	(42,677)
Net Pension Liability as of 2018	\$121,954

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2018

Submission Unit #: 8006000
 Submission Unit Name: INDIANA BOND BANK

Wages: \$288,822 Proportionate Share: 0.0000566

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$203,000	\$192,273

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,515	\$13
Net Difference Between Projected and Actual	5,694	0
Change of Assumptions	458	30,872
Changes in Proportion and Differences Between	32,366	3,684
Total	\$41,033	\$34,569

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,147
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,335
Total	\$39,482

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,798

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$11,787
2020	2,428
2021	(4,346)
2022	(3,405)
2023	0
Thereafter	0
Total	\$6,464

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$302,668	\$192,273	\$100,215

PERF Net Pension Liability - Unaudited

INDIANA BOND BANK - 8006000

Net Pension Liability as of 2017	\$203,000
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,195)
- Net Difference Between Projected and Actual Investment	(16,239)
- Change of Assumptions	(33,673)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,696
Pension Expense/Income	39,482
Contributions	(31,798)
Total Activity in FY 2018	(10,727)
Net Pension Liability as of 2018	\$192,273

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8008000
 Submission Unit Name: IVY TECH COMMUNITY COLLEGE OF INDIANA

Wages: \$15,882,656 Proportionate Share: 0.0031127

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$16,525,557	\$10,573,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$138,287	\$722
Net Difference Between Projected and Actual	313,160	0
Change of Assumptions	25,193	1,697,800
Changes in Proportion and Differences Between	1,304	2,681,761
Total	\$477,944	\$4,380,283

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,657,936
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,587,514)
Total	(\$929,578)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,774,851

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,300,244)
2020	(1,093,735)
2021	(1,321,090)
2022	(187,270)
2023	0
Thereafter	0
Total	(\$3,902,339)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,645,148	\$10,573,983	\$5,511,292

PERF Net Pension Liability - Unaudited
IVY TECH COMMUNITY COLLEGE OF INDIANA - 8008000

Net Pension Liability as of 2017	\$16,525,557
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(163,448)
- Net Difference Between Projected and Actual Investment	(1,472,359)
- Change of Assumptions	(1,937,938)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	326,600
Pension Expense/Income	(929,578)
Contributions	(1,774,851)
Total Activity in FY 2018	(5,951,574)
Net Pension Liability as of 2018	\$10,573,983

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8009000
 Submission Unit Name: INDIANA UNIVERSITY

Wages: \$103,005,196 Proportionate Share: 0.0201869

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$92,066,180	\$68,575,813

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$896,838	\$4,681
Net Difference Between Projected and Actual	2,030,946	0
Change of Assumptions	163,384	11,010,799
Changes in Proportion and Differences Between	4,100,440	3,692,305
Total	\$7,191,608	\$14,707,785

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,752,268
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,575,122)
Total	\$8,177,146

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,911,514

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,738,414
2020	(2,870,208)
2021	(5,169,878)
2022	(1,214,505)
2023	0
Thereafter	0
Total	(\$7,516,177)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$107,949,351	\$68,575,813	\$35,742,570

PERF Net Pension Liability - Unaudited

INDIANA UNIVERSITY - 8009000

Net Pension Liability as of 2017	\$92,066,180
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(784,829)
- Net Difference Between Projected and Actual Investment	(7,916,428)
- Change of Assumptions	(12,325,613)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,270,871
Pension Expense/Income	8,177,146
Contributions	(12,911,514)
Total Activity in FY 2018	(23,490,367)
Net Pension Liability as of 2018	\$68,575,813

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8010000
 Submission Unit Name: PURDUE UNIVERSITY

Wages: \$88,141,902 Proportionate Share: 0.0172740

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$78,861,350	\$58,680,560

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$767,427	\$4,006
Net Difference Between Projected and Actual	1,737,888	0
Change of Assumptions	139,808	9,421,978
Changes in Proportion and Differences Between	2,173,507	2,732,047
Total	\$4,818,630	\$12,158,031

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,200,753
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,680,086)
Total	\$7,520,667

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,523,031

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$913,977
2020	(2,649,671)
2021	(4,564,452)
2022	(1,039,255)
2023	0
Thereafter	0
Total	(\$7,339,401)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$92,372,632	\$58,680,560	\$30,585,041

PERF Net Pension Liability - Unaudited

PURDUE UNIVERSITY - 8010000

Net Pension Liability as of 2017	\$78,861,350
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(673,039)
- Net Difference Between Projected and Actual Investment	(6,782,759)
- Change of Assumptions	(10,548,354)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	825,726
Pension Expense/Income	7,520,667
Contributions	(10,523,031)
Total Activity in FY 2018	(20,180,790)
Net Pension Liability as of 2018	\$58,680,560

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8011000
 Submission Unit Name: INDIANA STATE UNIVERSITY

Wages: \$18,922,544 Proportionate Share: 0.0037084

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$17,181,850	\$12,597,603

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$164,752	\$860
Net Difference Between Projected and Actual	373,092	0
Change of Assumptions	30,014	2,022,720
Changes in Proportion and Differences Between	18,496	528,399
Total	\$586,354	\$2,551,979

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,975,227
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(125,092)
Total	\$1,850,135

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,111,081

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,670)
2020	(671,812)
2021	(1,066,036)
2022	(223,107)
2023	0
Thereafter	0
Total	(\$1,965,625)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,830,651	\$12,597,603	\$6,566,028

PERF Net Pension Liability - Unaudited

INDIANA STATE UNIVERSITY - 8011000

Net Pension Liability as of 2017	\$17,181,850
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(149,075)
- Net Difference Between Projected and Actual Investment	(1,483,336)
- Change of Assumptions	(2,268,575)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(422,315)
Pension Expense/Income	1,850,135
Contributions	(2,111,081)
Total Activity in FY 2018	(4,584,247)
Net Pension Liability as of 2018	\$12,597,603

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8012000
 Submission Unit Name: UNIVERSITY OF SOUTHERN INDIANA

Wages: \$7,945,732 Proportionate Share: 0.0015572

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$7,135,346	\$5,289,879

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,181	\$361
Net Difference Between Projected and Actual	156,665	0
Change of Assumptions	12,603	849,363
Changes in Proportion and Differences Between	12,205	312,317
Total	\$250,654	\$1,162,041

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$829,421
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(350,283)
Total	\$479,138

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$773,886

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$64,077)
2020	(295,478)
2021	(458,146)
2022	(93,686)
2023	0
Thereafter	0
Total	(\$911,387)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,327,120	\$5,289,879	\$2,757,151

PERF Net Pension Liability - Unaudited

UNIVERSITY OF SOUTHERN INDIANA - 8012000

Net Pension Liability as of 2017	\$7,135,346
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(61,150)
- Net Difference Between Projected and Actual Investment	(614,280)
- Change of Assumptions	(951,324)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,035
Pension Expense/Income	479,138
Contributions	(773,886)
Total Activity in FY 2018	(1,845,467)
Net Pension Liability as of 2018	\$5,289,879

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8013000
 Submission Unit Name: BALL STATE UNIVERSITY

Wages: \$52,452,970 Proportionate Share: 0.0102797

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$46,542,821	\$34,920,606

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$456,693	\$2,384
Net Difference Between Projected and Actual	1,034,211	0
Change of Assumptions	83,200	5,606,988
Changes in Proportion and Differences Between	3,566	759,464
Total	\$1,577,670	\$6,368,836

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,475,337
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(373,332)
Total	\$5,102,005

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,859,623

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$182,909
2020	(1,622,667)
2021	(2,732,950)
2022	(618,458)
2023	0
Thereafter	0
Total	(\$4,791,166)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$54,970,647	\$34,920,606	\$18,201,056

PERF Net Pension Liability - Unaudited

BALL STATE UNIVERSITY - 8013000

Net Pension Liability as of 2017	\$46,542,821
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(393,469)
- Net Difference Between Projected and Actual Investment	(3,994,551)
- Change of Assumptions	(6,271,071)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(205,506)
Pension Expense/Income	5,102,005
Contributions	(5,859,623)
Total Activity in FY 2018	(11,622,215)
Net Pension Liability as of 2018	\$34,920,606

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8014000
 Submission Unit Name: VINCENNES UNIVERSITY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	226,391	181,123
Total	\$226,391	\$181,123

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(228,082)
Total	(\$228,082)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$45,268
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$45,268

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 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	228,082
Pension Expense/Income	(228,082)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8015000
 Submission Unit Name: INDIANA FINANCE AUTHORITY

Wages: \$2,492,230 Proportionate Share: 0.0004884

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,195,079	\$1,659,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,698	\$113
Net Difference Between Projected and Actual	49,137	0
Change of Assumptions	3,953	266,394
Changes in Proportion and Differences Between	30,240	12,310
Total	\$105,028	\$278,817

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$260,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	84,191
Total	\$344,330

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$279,129

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$51,916
2020	(69,941)
2021	(126,382)
2022	(29,382)
2023	0
Thereafter	0
Total	(\$173,789)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,611,717	\$1,659,117	\$864,752

PERF Net Pension Liability - Unaudited

INDIANA FINANCE AUTHORITY - 8015000

Net Pension Liability as of 2017	\$2,195,079
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,398)
- Net Difference Between Projected and Actual Investment	(188,032)
- Change of Assumptions	(297,685)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(97,048)
Pension Expense/Income	344,330
Contributions	(279,129)
Total Activity in FY 2018	(535,962)
Net Pension Liability as of 2018	\$1,659,117

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8019000
 Submission Unit Name: INDIANA STADIUM AND CONV BLDG AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
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	(3,083)
Total	(\$3,083)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

INDIANA STADIUM AND CONV BLDG AUTHORITY - 8019000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,083
Pension Expense/Income	(3,083)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8021000

Submission Unit Name: NORTHWEST INDIANA LAW ENFORCEMENT ACADEMY

Wages: \$205,827 Proportionate Share: 0.0000403

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$198,093	\$136,901

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,790	\$9
Net Difference Between Projected and Actual	4,054	0
Change of Assumptions	326	21,981
Changes in Proportion and Differences Between	119	13,747
Total	\$6,289	\$35,737

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,465
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,372)
Total	\$16,093

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,052

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,335)
2020	(9,824)
2021	(13,865)
2022	(2,424)
2023	0
Thereafter	0
Total	(\$29,448)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$215,504	\$136,901	\$71,354

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA LAW ENFORCEMENT ACADEMY - 8021000

Net Pension Liability as of 2017	\$198,093
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,827)
- Net Difference Between Projected and Actual Investment	(17,349)
- Change of Assumptions	(24,836)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,221)
Pension Expense/Income	16,093
Contributions	(23,052)
Total Activity in FY 2018	(61,192)
Net Pension Liability as of 2018	\$136,901

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8022000
 Submission Unit Name: PUBLIC EMPLOYEES RETIREMENT FUND

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	\$0

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

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$0
2020	0
2021	0
2022	0
2023	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
PUBLIC EMPLOYEES RETIREMENT FUND - 8022000

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
	0
Total Activity in FY 2018	0
Net Pension Liability as of 2018	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8023000
 Submission Unit Name: STATEWIDE 911 BOARD

Wages: \$229,231 Proportionate Share: 0.0000449

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$227,985	\$152,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,995	\$10
Net Difference Between Projected and Actual	4,517	0
Change of Assumptions	363	24,490
Changes in Proportion and Differences Between	13,552	17,873
Total	\$20,427	\$42,373

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,915
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,675
Total	\$41,590

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,674

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$8,969
2020	(11,283)
2021	(16,931)
2022	(2,701)
2023	0
Thereafter	0
Total	(21,946)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$240,103	\$152,527	\$79,499

PERF Net Pension Liability - Unaudited

STATEWIDE 911 BOARD - 8023000

Net Pension Liability as of 2017	\$227,985
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,168)
- Net Difference Between Projected and Actual Investment	(20,116)
- Change of Assumptions	(27,787)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,303)
Pension Expense/Income	41,590
Contributions	(25,674)
Total Activity in FY 2018	(75,458)
Net Pension Liability as of 2018	\$152,527

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8024000
 Submission Unit Name: NORTHWEST INDIANA REGIONAL DEVELOPMENT AUTHORITY

Wages: \$466,715 Proportionate Share: 0.0000915

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$422,062	\$310,830

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,065	\$21
Net Difference Between Projected and Actual	9,206	0
Change of Assumptions	741	49,908
Changes in Proportion and Differences Between	7,412	9,234
Total	\$21,424	\$59,163

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,736
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,901
Total	\$59,637

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,272

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$8,944
2020	(15,300)
2021	(25,879)
2022	(5,504)
2023	0
Thereafter	0
Total	(\$37,739)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$489,296	\$310,830	\$162,008

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA REGIONAL DEVELOPMENT AUTHORITY - 8024000

Net Pension Liability as of 2017	\$422,062
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,643)
- Net Difference Between Projected and Actual Investment	(36,396)
- Change of Assumptions	(55,944)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,614)
Pension Expense/Income	59,637
Contributions	(52,272)
Total Activity in FY 2018	(111,232)
Net Pension Liability as of 2018	\$310,830

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8025000
 Submission Unit Name: HOOSIER LOTTERY

Wages: \$2,412,743 Proportionate Share: 0.0004728

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$2,138,418	\$1,606,123

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,005	\$110
Net Difference Between Projected and Actual	47,567	0
Change of Assumptions	3,827	257,885
Changes in Proportion and Differences Between	64,691	22,992
Total	\$137,090	\$280,987

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$251,830
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	223,547
Total	\$475,377

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$266,969

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$78,698
2020	(68,311)
2021	(125,840)
2022	(28,444)
2023	0
Thereafter	0
Total	(\$143,897)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,528,296	\$1,606,123	\$837,131

PERF Net Pension Liability - Unaudited

HOOSIER LOTTERY - 8025000

Net Pension Liability as of 2017	\$2,138,418
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(18,056)
- Net Difference Between Projected and Actual Investment	(183,480)
- Change of Assumptions	(288,392)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(250,775)
Pension Expense/Income	475,377
Contributions	(266,969)
Total Activity in FY 2018	(532,295)
Net Pension Liability as of 2018	\$1,606,123

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8026000
 Submission Unit Name: INDIANA STATE MUSEUM & HISTORIC SITES CORPORATION

Wages: \$5,712,781 Proportionate Share: 0.0011196

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$5,445,760	\$3,803,332

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,740	\$260
Net Difference Between Projected and Actual	112,640	0
Change of Assumptions	9,062	610,678
Changes in Proportion and Differences Between	79,601	295,246
Total	\$251,043	\$906,184

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$596,339
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,205
Total	\$611,544

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$636,061

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$36,937
2020	(250,122)
2021	(374,597)
2022	(67,359)
2023	0
Thereafter	0
Total	(\$655,141)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,987,056	\$3,803,332	\$1,982,344

PERF Net Pension Liability - Unaudited

INDIANA STATE MUSEUM & HISTORIC SITES CORPORATION - 8026000

Net Pension Liability as of 2017	\$5,445,760
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(49,715)
- Net Difference Between Projected and Actual Investment	(475,752)
- Change of Assumptions	(689,052)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(403,392)
Pension Expense/Income	611,544
Contributions	(636,061)
Total Activity in FY 2018	(1,642,428)
Net Pension Liability as of 2018	\$3,803,332

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 8027000
 Submission Unit Name: INDIANA ECONOMIC DEVELOPMENT AUTHORITY

Wages: \$6,017,154 Proportionate Share: 0.0011792

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$4,797,498	\$4,005,796

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,388	\$273
Net Difference Between Projected and Actual	118,636	0
Change of Assumptions	9,544	643,186
Changes in Proportion and Differences Between	546,045	17,610
Total	\$726,613	\$661,069

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$628,084
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	382,298
Total	\$1,010,382

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$659,659

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$389,808
2020	(46,763)
2021	(206,556)
2022	(70,945)
2023	0
Thereafter	0
Total	\$65,544

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,305,766	\$4,005,796	\$2,087,871

PERF Net Pension Liability - Unaudited

INDIANA ECONOMIC DEVELOPMENT AUTHORITY - 8027000

Net Pension Liability as of 2017	\$4,797,498
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35,272)
- Net Difference Between Projected and Actual Investment	(399,714)
- Change of Assumptions	(710,670)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,231
Pension Expense/Income	1,010,382
Contributions	(659,659)
Total Activity in FY 2018	(791,702)
Net Pension Liability as of 2018	\$4,005,796

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 9100000
 Submission Unit Name: STATE OF INDIANA

Wages: \$1,305,015,823 Proportionate Share: 0.2557557

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$1,148,261,210	\$868,813,703

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,362,401	\$59,309
Net Difference Between Projected and Actual	25,730,852	0
Change of Assumptions	2,069,980	139,500,099
Changes in Proportion and Differences Between	12,255,349	6,088,701
Total	\$51,418,582	\$145,648,109

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$136,224,665
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,471,678
Total	\$147,696,343

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$148,870,677

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$22,575,420
2020	(36,123,694)
2021	(65,294,266)
2022	(15,386,987)
2023	0
Thereafter	0
Total	(\$94,229,527)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,367,652,388	\$868,813,703	\$452,836,555

PERF Net Pension Liability - Unaudited

STATE OF INDIANA - 9100000

Net Pension Liability as of 2017	\$1,148,261,210
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,612,503)
- Net Difference Between Projected and Actual Investment	(98,334,076)
- Change of Assumptions	(155,866,411)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,460,183)
Pension Expense/Income	147,696,343
Contributions	(148,870,677)
Total Activity in FY 2018	(279,447,507)
Net Pension Liability as of 2018	\$868,813,703