

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$2,689,375 Proportionate Share: 0.0004878

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,323,235	\$641,871

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,954	\$12,816
Net Difference Between Projected and Actual	0	833,410
Change of Assumptions	322,865	144,176
Changes in Proportion and Differences Between	138,037	63,589
Total	\$482,856	\$1,053,991

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$55,418)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	59,073
Total	\$3,655

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$283,949

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$149,454)
2023	(127,366)
2024	(56,087)
2025	(238,228)
2026	0
Thereafter	0
Total	(\$571,135)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,678,773	\$641,871	(\$223,043)

PERF Net Pension Liability - Unaudited

INDIANA PORT COMMISSION - 105000

Net Pension Liability as of 2020	\$1,323,235
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,460
- Net Difference Between Projected and Actual Investment	(946,658)
- Change of Assumptions	454,396
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87,732
Pension Expense/Income	3,655
Contributions	(283,949)
Total Activity in FY 2021	(681,364)
Net Pension Liability as of 2021	\$641,871

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$4,275,711 Proportionate Share: 0.0007755

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,721,979	\$1,020,440

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,902	\$20,375
Net Difference Between Projected and Actual	0	1,324,948
Change of Assumptions	513,288	229,210
Changes in Proportion and Differences Between	17,762	372,515
Total	\$565,952	\$1,947,048

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$88,102)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(105,739)
Total	(\$193,841)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$478,879

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$405,697)
2023	(364,943)
2024	(231,722)
2025	(378,734)
2026	0
Thereafter	0
Total	(\$1,381,096)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,668,898	\$1,020,440	(\$354,592)

PERF Net Pension Liability - Unaudited

STATE FAIR COMMISSION - 150000

Net Pension Liability as of 2020	\$2,721,979
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,847
- Net Difference Between Projected and Actual Investment	(1,557,905)
- Change of Assumptions	851,225
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(324,986)
Pension Expense/Income	(193,841)
Contributions	(478,879)
Total Activity in FY 2021	(1,701,539)
Net Pension Liability as of 2021	\$1,020,440

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

INDIANA TOLL ROAD DISTRICT (INDOT) - 262000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 264000
 Submission Unit Name: TEACHERS PERF

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TEACHERS PERF - 264000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$52,530,141 Proportionate Share: 0.0095277

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$32,734,429	\$12,537,002

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$428,802	\$250,327
Net Difference Between Projected and Actual	0	16,278,152
Change of Assumptions	6,306,194	2,816,048
Changes in Proportion and Differences Between	1,886,667	4,503,113
Total	\$8,621,663	\$23,847,640

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,082,416)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,069,501)
Total	(\$3,151,917)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,834,086

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,745,169)
2023	(3,140,091)
2024	(2,687,635)
2025	(4,653,082)
2026	0
Thereafter	0
Total	(\$15,225,977)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$32,789,757	\$12,537,002	(\$4,356,476)

PERF Net Pension Liability - Unaudited

INDIANAPOLIS PUBLIC SCHOOLS EDUCATION CENTER - 401000

Net Pension Liability as of 2020	\$32,734,429
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,017
- Net Difference Between Projected and Actual Investment	(19,079,690)
- Change of Assumptions	10,310,633
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,480,384)
Pension Expense/Income	(3,151,917)
Contributions	(5,834,086)
Total Activity in FY 2021	(20,197,427)
Net Pension Liability as of 2021	\$12,537,002

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$10,339,399 Proportionate Share: 0.0018753

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,790,398	\$2,467,609

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$84,399	\$49,271
Net Difference Between Projected and Actual	0	3,203,965
Change of Assumptions	1,241,224	554,272
Changes in Proportion and Differences Between	0	179,356
Total	\$1,325,623	\$3,986,864

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$213,048)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(109,938)
Total	(\$322,986)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,138,526

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$756,057)
2023	(614,922)
2024	(374,413)
2025	(915,849)
2026	0
Thereafter	0
Total	(\$2,661,241)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,453,880	\$2,467,609	(\$857,468)

PERF Net Pension Liability - Unaudited

ALLEN COUNTY PUBLIC LIBRARY - 410000

Net Pension Liability as of 2020	\$5,790,398
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,283
- Net Difference Between Projected and Actual Investment	(3,699,530)
- Change of Assumptions	1,893,429
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(65,459)
Pension Expense/Income	(322,986)
Contributions	(1,138,526)
Total Activity in FY 2021	(3,322,789)
Net Pension Liability as of 2021	\$2,467,609

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$43,005,535 Proportionate Share: 0.0078002

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$23,119,004	\$10,263,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$351,054	\$204,939
Net Difference Between Projected and Actual	0	13,326,704
Change of Assumptions	5,162,797	2,305,460
Changes in Proportion and Differences Between	962,260	142,241
Total	\$6,476,111	\$15,979,344

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$886,159)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	371,694
Total	(\$514,465)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,784,404

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,451,729)
2023	(1,927,101)
2024	(1,314,989)
2025	(3,809,414)
2026	0
Thereafter	0
Total	(\$9,503,233)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,844,534	\$10,263,875	(\$3,566,588)

PERF Net Pension Liability - Unaudited

FT WAYNE COMMUNITY SCHOOLS - 412000

Net Pension Liability as of 2020	\$23,119,004
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,915
- Net Difference Between Projected and Actual Investment	(15,305,317)
- Change of Assumptions	7,674,371
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,771
Pension Expense/Income	(514,465)
Contributions	(4,784,404)
Total Activity in FY 2021	(12,855,129)
Net Pension Liability as of 2021	\$10,263,875

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

FORT WAYNE HOUSING AUTHORITY - 414000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$16,317,808 Proportionate Share: 0.0029597

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,782,151	\$3,894,514

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$133,204	\$77,762
Net Difference Between Projected and Actual	0	5,056,671
Change of Assumptions	1,958,966	874,782
Changes in Proportion and Differences Between	0	1,018,274
Total	\$2,092,170	\$7,027,489

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$336,243)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(510,087)
Total	(\$846,330)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,814,538

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,572,011)
2023	(1,176,256)
2024	(741,612)
2025	(1,445,440)
2026	0
Thereafter	0
Total	(\$4,935,319)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,185,863	\$3,894,514	(\$1,353,303)

PERF Net Pension Liability - Unaudited

CITY OF GARY - 415000

Net Pension Liability as of 2020	\$9,782,151
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,468
- Net Difference Between Projected and Actual Investment	(5,893,865)
- Change of Assumptions	3,122,375
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(468,747)
Pension Expense/Income	(846,330)
Contributions	(1,814,538)
Total Activity in FY 2021	(5,887,637)
Net Pension Liability as of 2021	\$3,894,514

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,040,598 Proportionate Share: 0.0001887

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$595,018	\$248,300

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,493	\$4,958
Net Difference Between Projected and Actual	0	322,395
Change of Assumptions	124,897	55,773
Changes in Proportion and Differences Between	3,423	22,848
Total	\$136,813	\$405,974

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$21,438)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,001)
Total	(\$31,439)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$116,547

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$73,233)
2023	(63,555)
2024	(40,218)
2025	(92,155)
2026	0
Thereafter	0
Total	(\$269,161)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$649,415	\$248,300	(\$86,282)

PERF Net Pension Liability - Unaudited

GARY PUBLIC LIBRARY - 416000

Net Pension Liability as of 2020	\$595,018
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	982
- Net Difference Between Projected and Actual Investment	(373,319)
- Change of Assumptions	193,101
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,496)
Pension Expense/Income	(31,439)
Contributions	(116,547)
Total Activity in FY 2021	(346,718)
Net Pension Liability as of 2021	\$248,300

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$298,149 Proportionate Share: 0.0000541

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$163,403	\$71,187

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,435	\$1,421
Net Difference Between Projected and Actual	0	92,430
Change of Assumptions	35,808	15,990
Changes in Proportion and Differences Between	479	859
Total	\$38,722	\$110,700

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,146)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(118)
Total	(\$6,264)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,393

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$19,518)
2023	(16,232)
2024	(9,808)
2025	(26,420)
2026	0
Thereafter	0
Total	(\$71,978)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$186,186	\$71,187	(\$24,737)

PERF Net Pension Liability - Unaudited

LOGANSPORT PUBLIC LIBRARY - 420000

Net Pension Liability as of 2020	\$163,403
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	313
- Net Difference Between Projected and Actual Investment	(106,415)
- Change of Assumptions	53,864
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(321)
Pension Expense/Income	(6,264)
Contributions	(33,393)
Total Activity in FY 2021	(92,216)
Net Pension Liability as of 2021	\$71,187

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$2,222,858 Proportionate Share: 0.0004032

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,132,950	\$530,550

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,146	\$10,594
Net Difference Between Projected and Actual	0	688,870
Change of Assumptions	266,870	119,172
Changes in Proportion and Differences Between	80,459	44,050
Total	\$365,475	\$862,686

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$45,806)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,653
Total	(\$25,153)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$247,704

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$134,066)
2023	(113,249)
2024	(52,983)
2025	(196,913)
2026	0
Thereafter	0
Total	(\$497,211)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,387,620	\$530,550	(\$184,360)

PERF Net Pension Liability - Unaudited

TOWN OF PENDLETON - 422000

Net Pension Liability as of 2020	\$1,132,950
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,690
- Net Difference Between Projected and Actual Investment	(785,832)
- Change of Assumptions	383,757
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,842
Pension Expense/Income	(25,153)
Contributions	(247,704)
Total Activity in FY 2021	(602,400)
Net Pension Liability as of 2021	\$530,550

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$18,400,226 Proportionate Share: 0.0033374

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$10,793,379	\$4,391,510

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$150,202	\$87,685
Net Difference Between Projected and Actual	0	5,701,975
Change of Assumptions	2,208,958	986,416
Changes in Proportion and Differences Between	308,339	609,859
Total	\$2,667,499	\$7,385,935

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$379,153)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	75,702
Total	(\$303,451)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,059,453

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,219,926)
2023	(1,092,156)
2024	(776,454)
2025	(1,629,900)
2026	0
Thereafter	0
Total	(\$4,718,436)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,485,724	\$4,391,510	(\$1,526,003)

PERF Net Pension Liability - Unaudited

PENN-HARRIS-MADISON SCHOOL CORPORATION - 423000

Net Pension Liability as of 2020	\$10,793,379
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,204
- Net Difference Between Projected and Actual Investment	(6,625,714)
- Change of Assumptions	3,471,431
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(900,886)
Pension Expense/Income	(303,451)
Contributions	(2,059,453)
Total Activity in FY 2021	(6,401,869)
Net Pension Liability as of 2021	\$4,391,510

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 424000
 Submission Unit Name: PERU UTILITIES

Wages: \$3,725,318 Proportionate Share: 0.0006757

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,036,954	\$889,118

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,410	\$17,753
Net Difference Between Projected and Actual	0	1,154,439
Change of Assumptions	447,232	199,713
Changes in Proportion and Differences Between	18,061	17,246
Total	\$495,703	\$1,389,151

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$76,764)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,743
Total	(\$54,021)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$416,912

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$248,773)
2023	(193,073)
2024	(121,607)
2025	(329,995)
2026	0
Thereafter	0
Total	(\$893,448)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,325,434	\$889,118	(\$308,959)

PERF Net Pension Liability - Unaudited

PERU UTILITIES - 424000

Net Pension Liability as of 2020	\$2,036,954
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,917
- Net Difference Between Projected and Actual Investment	(1,328,769)
- Change of Assumptions	671,935
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,986)
Pension Expense/Income	(54,021)
Contributions	(416,912)
Total Activity in FY 2021	(1,147,836)
Net Pension Liability as of 2021	\$889,118

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$17,492,804 Proportionate Share: 0.0031728

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,555,017	\$4,174,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$142,794	\$83,361
Net Difference Between Projected and Actual	0	5,420,754
Change of Assumptions	2,100,013	937,766
Changes in Proportion and Differences Between	213,629	58,524
Total	\$2,456,436	\$6,500,405

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$360,453)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	175,352
Total	(\$185,101)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,917,884

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,027,897)
2023	(889,329)
2024	(577,230)
2025	(1,549,513)
2026	0
Thereafter	0
Total	(\$4,043,969)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,919,250	\$4,174,922	(\$1,450,741)

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

Net Pension Liability as of 2020	\$9,555,017
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,434
- Net Difference Between Projected and Actual Investment	(6,238,509)
- Change of Assumptions	3,153,113
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(210,148)
Pension Expense/Income	(185,101)
Contributions	(1,917,884)
Total Activity in FY 2021	(5,380,095)
Net Pension Liability as of 2021	\$4,174,922

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$243,777 Proportionate Share: 0.0000442

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$131,689	\$58,160

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,989	\$1,161
Net Difference Between Projected and Actual	0	75,516
Change of Assumptions	29,255	13,064
Changes in Proportion and Differences Between	1,674	1,114
Total	\$32,918	\$90,855

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,021)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,624)
Total	(\$13,645)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,303

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$16,084)
2023	(12,693)
2024	(7,574)
2025	(21,586)
2026	0
Thereafter	0
Total	(\$57,937)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$152,115	\$58,160	(\$20,210)

PERF Net Pension Liability - Unaudited

TOWN OF FARMLAND - 431000

Net Pension Liability as of 2020	\$131,689
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	263
- Net Difference Between Projected and Actual Investment	(86,786)
- Change of Assumptions	43,630
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,312
Pension Expense/Income	(13,645)
Contributions	(27,303)
Total Activity in FY 2021	(73,529)
Net Pension Liability as of 2021	\$58,160

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$2,993,387 Proportionate Share: 0.0005429

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,621,348	\$714,374

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,434	\$14,264
Net Difference Between Projected and Actual	0	927,549
Change of Assumptions	359,335	160,462
Changes in Proportion and Differences Between	54,565	5,533
Total	\$438,334	\$1,107,808

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$61,677)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,045
Total	(\$58,632)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$332,509

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$169,760)
2023	(140,005)
2024	(94,571)
2025	(265,138)
2026	0
Thereafter	0
Total	(\$669,474)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,868,400	\$714,374	(\$248,237)

PERF Net Pension Liability - Unaudited

VIGO COUNTY PUBLIC LIBRARY - 432000

Net Pension Liability as of 2020	\$1,621,348
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,213
- Net Difference Between Projected and Actual Investment	(1,066,310)
- Change of Assumptions	536,694
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,570
Pension Expense/Income	(58,632)
Contributions	(332,509)
Total Activity in FY 2021	(906,974)
Net Pension Liability as of 2021	\$714,374

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

HAMILTON NORTH PUBLIC LIBRARY - 433000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	8,190
Total	\$0	\$8,190

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,383)
Total	(\$14,383)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$8,190)
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	(\$8,190)

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

PERF Net Pension Liability - Unaudited

AURORA PUBLIC LIBRARY - 436000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,383
Pension Expense/Income	(14,383)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$3,926,573 Proportionate Share: 0.0007122

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,257,141	\$937,147

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,053	\$18,712
Net Difference Between Projected and Actual	0	1,216,799
Change of Assumptions	471,391	210,501
Changes in Proportion and Differences Between	11,222	113,857
Total	\$514,666	\$1,559,869

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$80,911)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,468)
Total	(\$101,379)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$419,246

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$289,318)
2023	(249,107)
2024	(158,958)
2025	(347,820)
2026	0
Thereafter	0
Total	(\$1,045,203)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,451,050	\$937,147	(\$325,649)

PERF Net Pension Liability - Unaudited

MONROE COUNTY PUBLIC LIBRARY - 438000

Net Pension Liability as of 2020	\$2,257,141
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,656
- Net Difference Between Projected and Actual Investment	(1,409,974)
- Change of Assumptions	731,184
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(124,235)
Pension Expense/Income	(101,379)
Contributions	(419,246)
Total Activity in FY 2021	(1,319,994)
Net Pension Liability as of 2021	\$937,147

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$22,155,313 Proportionate Share: 0.0040184

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$12,862,651	\$5,287,602

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$180,851	\$105,578
Net Difference Between Projected and Actual	0	6,865,468
Change of Assumptions	2,659,699	1,187,695
Changes in Proportion and Differences Between	370,633	625,102
Total	\$3,211,183	\$8,783,843

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$456,519)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	214,474
Total	(\$242,045)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,477,580

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,435,107)
2023	(1,271,693)
2024	(903,379)
2025	(1,962,481)
2026	0
Thereafter	0
Total	(\$5,572,660)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,829,399	\$5,287,602	(\$1,837,386)

PERF Net Pension Liability - Unaudited

MONROE COUNTY COMMUNITY SCHOOL CORPORATION - 439000

Net Pension Liability as of 2020	\$12,862,651
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,082
- Net Difference Between Projected and Actual Investment	(7,966,303)
- Change of Assumptions	4,152,043
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,061,246)
Pension Expense/Income	(242,045)
Contributions	(2,477,580)
Total Activity in FY 2021	(7,575,049)
Net Pension Liability as of 2021	\$5,287,602

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$276,720 Proportionate Share: 0.0000502

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$157,061	\$66,056

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,259	\$1,319
Net Difference Between Projected and Actual	0	85,767
Change of Assumptions	33,226	14,837
Changes in Proportion and Differences Between	234	10,048
Total	\$35,719	\$111,971

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,703)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,162
Total	(\$4,541)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,993

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$24,671)
2023	(16,658)
2024	(10,407)
2025	(24,516)
2026	0
Thereafter	0
Total	(\$76,252)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$172,764	\$66,056	(\$22,954)

PERF Net Pension Liability - Unaudited

FAYETTE COUNTY PUBLIC LIBRARY - 440000

Net Pension Liability as of 2020	\$157,061
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	266
- Net Difference Between Projected and Actual Investment	(99,209)
- Change of Assumptions	51,114
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,642)
Pension Expense/Income	(4,541)
Contributions	(30,993)
Total Activity in FY 2021	(91,005)
Net Pension Liability as of 2021	\$66,056

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$4,396,592 Proportionate Share: 0.0007974

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,565,221	\$1,049,257

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,888	\$20,951
Net Difference Between Projected and Actual	0	1,362,364
Change of Assumptions	527,783	235,683
Changes in Proportion and Differences Between	16,442	205,212
Total	\$580,113	\$1,824,210

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$90,590)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(101,816)
Total	(\$192,406)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$492,419

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$358,239)
2023	(314,261)
2024	(182,168)
2025	(389,429)
2026	0
Thereafter	0
Total	(\$1,244,097)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,744,267	\$1,049,257	(\$364,606)

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

Net Pension Liability as of 2020	\$2,565,221
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,930
- Net Difference Between Projected and Actual Investment	(1,581,905)
- Change of Assumptions	826,585
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(79,749)
Pension Expense/Income	(192,406)
Contributions	(492,419)
Total Activity in FY 2021	(1,515,964)
Net Pension Liability as of 2021	\$1,049,257

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$4,641,051 Proportionate Share: 0.0008418

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,544,682	\$1,107,681

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,886	\$22,117
Net Difference Between Projected and Actual	0	1,438,222
Change of Assumptions	557,171	248,806
Changes in Proportion and Differences Between	67,362	125,681
Total	\$662,419	\$1,834,826

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$95,635)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42,543
Total	(\$53,092)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$519,391

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$304,508)
2023	(303,603)
2024	(153,183)
2025	(411,113)
2026	0
Thereafter	0
Total	(\$1,172,407)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,897,070	\$1,107,681	(\$384,907)

PERF Net Pension Liability - Unaudited

EVANSVILLE PUBLIC LIBRARY - 444000

Net Pension Liability as of 2020	\$2,544,682
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,851
- Net Difference Between Projected and Actual Investment	(1,656,006)
- Change of Assumptions	838,570
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,933)
Pension Expense/Income	(53,092)
Contributions	(519,391)
Total Activity in FY 2021	(1,437,001)
Net Pension Liability as of 2021	\$1,107,681

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$40,385,674 Proportionate Share: 0.0073250

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$22,032,266	\$9,638,584

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$329,667	\$192,454
Net Difference Between Projected and Actual	0	12,514,821
Change of Assumptions	4,848,271	2,165,008
Changes in Proportion and Differences Between	320,528	386,961
Total	\$5,498,466	\$15,259,244

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$832,173)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	276,798
Total	(\$555,375)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,499,814

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,570,000)
2023	(2,302,799)
2024	(1,310,640)
2025	(3,577,339)
2026	0
Thereafter	0
Total	(\$9,760,778)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,209,124	\$9,638,584	(\$3,349,306)

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION - 445000

Net Pension Liability as of 2020	\$22,032,266
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,677
- Net Difference Between Projected and Actual Investment	(14,400,427)
- Change of Assumptions	7,273,866
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(254,609)
Pension Expense/Income	(555,375)
Contributions	(4,499,814)
Total Activity in FY 2021	(12,393,682)
Net Pension Liability as of 2021	\$9,638,584

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$2,541,586 Proportionate Share: 0.0004610

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,395,724	\$606,606

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,748	\$12,112
Net Difference Between Projected and Actual	0	787,622
Change of Assumptions	305,127	136,255
Changes in Proportion and Differences Between	13,659	39,570
Total	\$339,534	\$975,559

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$52,373)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,960)
Total	(\$65,333)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$284,658

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$173,894)
2023	(152,631)
2024	(84,362)
2025	(225,138)
2026	0
Thereafter	0
Total	(\$636,025)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,586,540	\$606,606	(\$210,789)

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY PUBLIC LIBRARY - 447000

Net Pension Liability as of 2020	\$1,395,724
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,647
- Net Difference Between Projected and Actual Investment	(907,073)
- Change of Assumptions	459,683
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,616
Pension Expense/Income	(65,333)
Contributions	(284,658)
Total Activity in FY 2021	(789,118)
Net Pension Liability as of 2021	\$606,606

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$5,372,082 Proportionate Share: 0.0009744

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,645,865	\$1,282,162

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,854	\$25,601
Net Difference Between Projected and Actual	0	1,664,770
Change of Assumptions	644,936	287,998
Changes in Proportion and Differences Between	276,625	22,460
Total	\$965,415	\$2,000,829

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$110,699)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	103,400
Total	(\$7,299)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$601,673

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$265,867)
2023	(188,408)
2024	(105,268)
2025	(475,871)
2026	0
Thereafter	0
Total	(\$1,035,414)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,353,416	\$1,282,162	(\$445,538)

PERF Net Pension Liability - Unaudited

FRANKLIN COMMUNITY SCHOOLS - 448000

Net Pension Liability as of 2020	\$2,645,865
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,900
- Net Difference Between Projected and Actual Investment	(1,891,213)
- Change of Assumptions	908,226
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	221,356
Pension Expense/Income	(7,299)
Contributions	(601,673)
Total Activity in FY 2021	(1,363,703)
Net Pension Liability as of 2021	\$1,282,162

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$22,848,626 Proportionate Share: 0.0041442

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$12,145,911	\$5,453,136

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$186,513	\$108,883
Net Difference Between Projected and Actual	0	7,080,399
Change of Assumptions	2,742,963	1,224,877
Changes in Proportion and Differences Between	343,310	80,349
Total	\$3,272,786	\$8,494,508

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$470,811)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,759
Total	(\$456,052)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,538,680

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,388,014)
2023	(1,143,358)
2024	(666,431)
2025	(2,023,919)
2026	0
Thereafter	0
Total	(\$5,221,722)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,262,342	\$5,453,136	(\$1,894,907)

PERF Net Pension Liability - Unaudited

FORT WAYNE CITY UTILITIES - 450000

Net Pension Liability as of 2020	\$12,145,911
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,514
- Net Difference Between Projected and Actual Investment	(8,119,893)
- Change of Assumptions	4,048,786
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	347,550
Pension Expense/Income	(456,052)
Contributions	(2,538,680)
Total Activity in FY 2021	(6,692,775)
Net Pension Liability as of 2021	\$5,453,136

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,093,588 Proportionate Share: 0.0001984

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$575,989	\$261,064

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,929	\$5,213
Net Difference Between Projected and Actual	0	338,968
Change of Assumptions	131,317	58,640
Changes in Proportion and Differences Between	19,203	48,738
Total	\$159,449	\$451,559

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,540)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(46,291)
Total	(\$68,831)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,180

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$95,126)
2023	(66,633)
2024	(33,457)
2025	(96,894)
2026	0
Thereafter	0
Total	(\$292,110)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$682,797	\$261,064	(\$90,717)

PERF Net Pension Liability - Unaudited

EVANSVILLE HOUSING AUTHORITY - 451000

Net Pension Liability as of 2020	\$575,989
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,244
- Net Difference Between Projected and Actual Investment	(388,263)
- Change of Assumptions	192,689
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,416
Pension Expense/Income	(68,831)
Contributions	(108,180)
Total Activity in FY 2021	(314,925)
Net Pension Liability as of 2021	\$261,064

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 452000
 Submission Unit Name: FLOYD COUNTY

Wages: \$13,642,903 Proportionate Share: 0.0024745

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,600,822	\$3,256,065

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,367	\$65,014
Net Difference Between Projected and Actual	0	4,227,703
Change of Assumptions	1,637,822	731,374
Changes in Proportion and Differences Between	249,159	122,468
Total	\$1,998,348	\$5,146,559

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$281,121)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	393,856
Total	\$112,735

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,525,387

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$725,224)
2023	(734,955)
2024	(479,550)
2025	(1,208,482)
2026	0
Thereafter	0
Total	(\$3,148,211)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,516,038	\$3,256,065	(\$1,131,448)

PERF Net Pension Liability - Unaudited

FLOYD COUNTY - 452000

Net Pension Liability as of 2020	\$7,600,822
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,739
- Net Difference Between Projected and Actual Investment	(4,878,211)
- Change of Assumptions	2,490,142
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(557,775)
Pension Expense/Income	112,735
Contributions	(1,525,387)
Total Activity in FY 2021	(4,344,757)
Net Pension Liability as of 2021	\$3,256,065

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$41,019,791 Proportionate Share: 0.0074400

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$22,053,107	\$9,789,907

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$334,843	\$195,475
Net Difference Between Projected and Actual	0	12,711,299
Change of Assumptions	4,924,387	2,198,998
Changes in Proportion and Differences Between	629,916	73,127
Total	\$5,889,146	\$15,178,899

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$845,238)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	440,235
Total	(\$405,003)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,557,980

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,329,510)
2023	(2,070,890)
2024	(1,255,853)
2025	(3,633,500)
2026	0
Thereafter	0
Total	(\$9,289,753)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,604,899	\$9,789,907	(\$3,401,889)

PERF Net Pension Liability - Unaudited

CITY OF FORT WAYNE - 455000

Net Pension Liability as of 2020	\$22,053,107
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,741
- Net Difference Between Projected and Actual Investment	(14,598,689)
- Change of Assumptions	7,320,335
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(66,604)
Pension Expense/Income	(405,003)
Contributions	(4,557,980)
Total Activity in FY 2021	(12,263,200)
Net Pension Liability as of 2021	\$9,789,907

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,276,057 Proportionate Share: 0.0002314

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$716,135	\$304,487

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,414	\$6,080
Net Difference Between Projected and Actual	0	395,349
Change of Assumptions	153,159	68,394
Changes in Proportion and Differences Between	15,293	15,534
Total	\$178,866	\$485,357

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$26,289)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,569)
Total	(\$30,858)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$142,918

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$80,400)
2023	(67,008)
2024	(46,072)
2025	(113,011)
2026	0
Thereafter	0
Total	(\$306,491)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$796,367	\$304,487	(\$105,806)

PERF Net Pension Liability - Unaudited

ALLEN COUNTY FORT WAYNE CIB OF MANAGERS - 455002

Net Pension Liability as of 2020	\$716,135
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,261
- Net Difference Between Projected and Actual Investment	(456,639)
- Change of Assumptions	233,978
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,472)
Pension Expense/Income	(30,858)
Contributions	(142,918)
Total Activity in FY 2021	(411,648)
Net Pension Liability as of 2021	\$304,487

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$570,344 Proportionate Share: 0.0001034

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$425,272	\$136,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,654	\$2,717
Net Difference Between Projected and Actual	0	176,660
Change of Assumptions	68,438	30,561
Changes in Proportion and Differences Between	665	250,687
Total	\$73,757	\$460,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,747)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(139,208)
Total	(\$150,955)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,878

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$163,693)
2023	(126,818)
2024	(45,858)
2025	(50,499)
2026	0
Thereafter	0
Total	(\$386,868)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$355,853	\$136,059	(\$47,279)

PERF Net Pension Liability - Unaudited

GRIFFITH PUBLIC SCHOOLS - 456000

Net Pension Liability as of 2020	\$425,272
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	112
- Net Difference Between Projected and Actual Investment	(213,056)
- Change of Assumptions	126,486
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,078
Pension Expense/Income	(150,955)
Contributions	(63,878)
Total Activity in FY 2021	(289,213)
Net Pension Liability as of 2021	\$136,059

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$840,002 Proportionate Share: 0.0001524

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$427,688	\$200,535

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,859	\$4,004
Net Difference Between Projected and Actual	0	260,377
Change of Assumptions	100,871	45,044
Changes in Proportion and Differences Between	30,487	4,123
Total	\$138,217	\$313,548

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$17,314)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,353
Total	(\$1,961)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,080

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$44,140)
2023	(36,965)
2024	(19,799)
2025	(74,427)
2026	0
Thereafter	0
Total	(\$175,331)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$524,487	\$200,535	(\$69,684)

PERF Net Pension Liability - Unaudited

TOWN OF HAGERSTOWN - 457000

Net Pension Liability as of 2020	\$427,688
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,020
- Net Difference Between Projected and Actual Investment	(296,980)
- Change of Assumptions	144,939
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,909
Pension Expense/Income	(1,961)
Contributions	(94,080)
Total Activity in FY 2021	(227,153)
Net Pension Liability as of 2021	\$200,535

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$53,511 Proportionate Share: 0.0000097

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$28,694	\$12,764

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$437	\$255
Net Difference Between Projected and Actual	0	16,573
Change of Assumptions	6,420	2,867
Changes in Proportion and Differences Between	4,254	3,271
Total	\$11,111	\$22,966

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,102)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	585
Total	(\$517)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,993

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,481)
2023	(1,022)
2024	(1,614)
2025	(4,738)
2026	0
Thereafter	0
Total	(\$11,855)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,383	\$12,764	(\$4,435)

PERF Net Pension Liability - Unaudited

HAGERSTOWN-JEFFERSON TOWNSHIP PUBLIC LIBRARY - 458000

Net Pension Liability as of 2020	\$28,694
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59
- Net Difference Between Projected and Actual Investment	(19,029)
- Change of Assumptions	9,532
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18
Pension Expense/Income	(517)
Contributions	(5,993)
Total Activity in FY 2021	(15,930)
Net Pension Liability as of 2021	\$12,764

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,556,420 Proportionate Share: 0.0002823

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$891,922	\$371,464

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,705	\$7,417
Net Difference Between Projected and Actual	0	482,312
Change of Assumptions	186,849	83,438
Changes in Proportion and Differences Between	22,332	41,586
Total	\$221,886	\$614,753

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$32,071)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,366)
Total	(\$41,437)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$172,242

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$108,173)
2023	(85,783)
2024	(61,043)
2025	(137,868)
2026	0
Thereafter	0
Total	(\$392,867)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$971,541	\$371,464	(\$129,080)

PERF Net Pension Liability - Unaudited

HAMMOND PUBLIC LIBRARY - 460000

Net Pension Liability as of 2020	\$891,922
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,461
- Net Difference Between Projected and Actual Investment	(558,646)
- Change of Assumptions	289,250
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,844)
Pension Expense/Income	(41,437)
Contributions	(172,242)
Total Activity in FY 2021	(520,458)
Net Pension Liability as of 2021	\$371,464

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$24,332,031 Proportionate Share: 0.0044132

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$13,655,505	\$5,807,099

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$198,620	\$115,951
Net Difference Between Projected and Actual	0	7,539,987
Change of Assumptions	2,921,009	1,304,384
Changes in Proportion and Differences Between	1,953	899,853
Total	\$3,121,582	\$9,860,175

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$501,372)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(491,801)
Total	(\$993,173)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,685,338

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,030,383)
2023	(1,666,184)
2024	(886,735)
2025	(2,155,291)
2026	0
Thereafter	0
Total	(\$6,738,593)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,188,110	\$5,807,099	(\$2,017,906)

PERF Net Pension Liability - Unaudited

HAMMOND PUBLIC SCHOOLS - 461000

Net Pension Liability as of 2020	\$13,655,505
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,076
- Net Difference Between Projected and Actual Investment	(8,708,678)
- Change of Assumptions	4,461,861
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,846
Pension Expense/Income	(993,173)
Contributions	(2,685,338)
Total Activity in FY 2021	(7,848,406)
Net Pension Liability as of 2021	\$5,807,099

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$6,525,166 Proportionate Share: 0.0011835

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,519,061	\$1,557,306

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,264	\$31,095
Net Difference Between Projected and Actual	0	2,022,019
Change of Assumptions	783,335	349,800
Changes in Proportion and Differences Between	56,601	19,787
Total	\$893,200	\$2,422,701

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$134,454)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,620)
Total	(\$158,074)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$725,875

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$417,547)
2023	(331,726)
2024	(202,239)
2025	(577,989)
2026	0
Thereafter	0
Total	(\$1,529,501)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,073,037	\$1,557,306	(\$541,147)

PERF Net Pension Liability - Unaudited

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION - 464000

Net Pension Liability as of 2020	\$3,519,061
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,069
- Net Difference Between Projected and Actual Investment	(2,323,194)
- Change of Assumptions	1,166,760
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,559
Pension Expense/Income	(158,074)
Contributions	(725,875)
Total Activity in FY 2021	(1,961,755)
Net Pension Liability as of 2021	\$1,557,306

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$3,466,146 Proportionate Share: 0.0006287

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,920,971	\$827,273

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,295	\$16,518
Net Difference Between Projected and Actual	0	1,074,139
Change of Assumptions	416,124	185,821
Changes in Proportion and Differences Between	49,806	21,857
Total	\$494,225	\$1,298,335

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$71,425)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	63,955
Total	(\$7,470)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$388,208

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$194,712)
2023	(183,102)
2024	(119,255)
2025	(307,041)
2026	0
Thereafter	0
Total	(\$804,110)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,163,683	\$827,273	(\$287,469)

PERF Net Pension Liability - Unaudited

CITY OF HUNTINGBURG - 465000

Net Pension Liability as of 2020	\$1,920,971
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,535
- Net Difference Between Projected and Actual Investment	(1,238,543)
- Change of Assumptions	630,553
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(93,565)
Pension Expense/Income	(7,470)
Contributions	(388,208)
Total Activity in FY 2021	(1,093,698)
Net Pension Liability as of 2021	\$827,273

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$541,718 Proportionate Share: 0.0000983

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$294,790	\$129,348

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,424	\$2,583
Net Difference Between Projected and Actual	0	167,946
Change of Assumptions	65,063	29,054
Changes in Proportion and Differences Between	1,745	13,456
Total	\$71,232	\$213,039

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,168)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(988)
Total	(\$12,156)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,588

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$42,115)
2023	(32,635)
2024	(19,051)
2025	(48,006)
2026	0
Thereafter	0
Total	(\$141,807)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$338,301	\$129,348	(\$44,947)

PERF Net Pension Liability - Unaudited

WILLARD LIBRARY OF EVANSVILLE - 466000

Net Pension Liability as of 2020	\$294,790
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	576
- Net Difference Between Projected and Actual Investment	(193,175)
- Change of Assumptions	97,431
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,530)
Pension Expense/Income	(12,156)
Contributions	(52,588)
Total Activity in FY 2021	(165,442)
Net Pension Liability as of 2021	\$129,348

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$117,097 Proportionate Share: 0.0000212

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$66,751	\$27,896

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$954	\$557
Net Difference Between Projected and Actual	0	36,220
Change of Assumptions	14,032	6,266
Changes in Proportion and Differences Between	82	19,139
Total	\$15,068	\$62,182

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,408)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,802)
Total	(\$15,210)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,115

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$19,092)
2023	(13,179)
2024	(4,491)
2025	(10,352)
2026	0
Thereafter	0
Total	(\$47,114)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$72,960	\$27,896	(\$9,694)

PERF Net Pension Liability - Unaudited

TOWN OF SPICELAND - 469000

Net Pension Liability as of 2020	\$66,751
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	110
- Net Difference Between Projected and Actual Investment	(41,933)
- Change of Assumptions	21,674
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,619
Pension Expense/Income	(15,210)
Contributions	(13,115)
Total Activity in FY 2021	(38,855)
Net Pension Liability as of 2021	\$27,896

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$430,852 Proportionate Share: 0.0000781

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$241,632	\$102,768

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,515	\$2,052
Net Difference Between Projected and Actual	0	133,434
Change of Assumptions	51,693	23,084
Changes in Proportion and Differences Between	350	9,468
Total	\$55,558	\$168,038

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,873)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,764)
Total	(\$21,637)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,255

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$32,765)
2023	(26,044)
2024	(15,530)
2025	(38,141)
2026	0
Thereafter	0
Total	(\$112,480)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$268,783	\$102,768	(\$35,711)

PERF Net Pension Liability - Unaudited

KENDALLVILLE PUBLIC LIBRARY - 470000

Net Pension Liability as of 2020	\$241,632
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	426
- Net Difference Between Projected and Actual Investment	(154,114)
- Change of Assumptions	78,955
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,761
Pension Expense/Income	(21,637)
Contributions	(48,255)
Total Activity in FY 2021	(138,864)
Net Pension Liability as of 2021	\$102,768

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$377,465 Proportionate Share: 0.0000685

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$195,420	\$90,136

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,083	\$1,800
Net Difference Between Projected and Actual	0	117,033
Change of Assumptions	45,339	20,246
Changes in Proportion and Differences Between	16,736	1,594
Total	\$65,158	\$140,673

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,782)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,831
Total	\$49

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,276

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$18,700)
2023	(13,697)
2024	(9,663)
2025	(33,455)
2026	0
Thereafter	0
Total	(\$75,515)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$235,744	\$90,136	(\$31,321)

PERF Net Pension Liability - Unaudited

LEBANON PUBLIC LIBRARY - 471000

Net Pension Liability as of 2020	\$195,420
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	445
- Net Difference Between Projected and Actual Investment	(133,758)
- Change of Assumptions	65,810
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,446
Pension Expense/Income	49
Contributions	(42,276)
Total Activity in FY 2021	(105,284)
Net Pension Liability as of 2021	\$90,136

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$40,480 Proportionate Share: 0.0000073

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$21,143	\$9,606

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$329	\$192
Net Difference Between Projected and Actual	0	12,472
Change of Assumptions	4,832	2,158
Changes in Proportion and Differences Between	1,114	23
Total	\$6,275	\$14,845

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$829)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	658
Total	(\$171)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,100)
2023	(1,805)
2024	(1,100)
2025	(3,565)
2026	0
Thereafter	0
Total	(\$8,570)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,123	\$9,606	(\$3,338)

PERF Net Pension Liability - Unaudited

KEWANNA-UNION TOWNSHIP PUBLIC LIBRARY - 472000

Net Pension Liability as of 2020	\$21,143
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46
- Net Difference Between Projected and Actual Investment	(14,281)
- Change of Assumptions	7,079
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	324
Pension Expense/Income	(171)
Contributions	(4,534)
Total Activity in FY 2021	(11,537)
Net Pension Liability as of 2021	\$9,606

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$4,330,724 Proportionate Share: 0.0007855

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,438,666	\$1,033,598

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,352	\$20,638
Net Difference Between Projected and Actual	0	1,342,033
Change of Assumptions	519,907	232,166
Changes in Proportion and Differences Between	2,929	142,407
Total	\$558,188	\$1,737,244

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$89,239)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47,456)
Total	(\$136,695)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$484,114

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$359,979)
2023	(276,997)
2024	(158,462)
2025	(383,618)
2026	0
Thereafter	0
Total	(\$1,179,056)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,703,313	\$1,033,598	(\$359,165)

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY PUBLIC LIBRARY - 474000

Net Pension Liability as of 2020	\$2,438,666
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,250
- Net Difference Between Projected and Actual Investment	(1,550,743)
- Change of Assumptions	795,857
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,623)
Pension Expense/Income	(136,695)
Contributions	(484,114)
Total Activity in FY 2021	(1,405,068)
Net Pension Liability as of 2021	\$1,033,598

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$33,396,243 Proportionate Share: 0.0060573

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$19,536,514	\$7,970,484

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$272,614	\$159,147
Net Difference Between Projected and Actual	0	10,348,945
Change of Assumptions	4,009,206	1,790,321
Changes in Proportion and Differences Between	800,989	1,077,495
Total	\$5,082,809	\$13,375,908

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$688,153)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	118,087
Total	(\$570,066)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,719,347

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,120,900)
2023	(1,813,529)
2024	(1,400,445)
2025	(2,958,225)
2026	0
Thereafter	0
Total	(\$8,293,099)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,846,311	\$7,970,484	(\$2,769,659)

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

Net Pension Liability as of 2020	\$19,536,514
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,639
- Net Difference Between Projected and Actual Investment	(12,020,955)
- Change of Assumptions	6,289,478
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,574,779)
Pension Expense/Income	(570,066)
Contributions	(3,719,347)
Total Activity in FY 2021	(11,566,030)
Net Pension Liability as of 2021	\$7,970,484

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$7,420,958 Proportionate Share: 0.0013460

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,290,168	\$1,771,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,578	\$35,364
Net Difference Between Projected and Actual	0	2,299,652
Change of Assumptions	890,891	397,830
Changes in Proportion and Differences Between	29,555	215,102
Total	\$981,024	\$2,947,948

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$152,915)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(57,113)
Total	(\$210,028)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$828,602

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$538,913)
2023	(472,180)
2024	(298,480)
2025	(657,351)
2026	0
Thereafter	0
Total	(\$1,966,924)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,632,284	\$1,771,131	(\$615,449)

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF MISHAWAKA - 478000

Net Pension Liability as of 2020	\$4,290,168
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,806
- Net Difference Between Projected and Actual Investment	(2,666,821)
- Change of Assumptions	1,386,953
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(207,345)
Pension Expense/Income	(210,028)
Contributions	(828,602)
Total Activity in FY 2021	(2,519,037)
Net Pension Liability as of 2021	\$1,771,131

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,644,134 Proportionate Share: 0.0002982

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,024,216	\$392,386

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,421	\$7,835
Net Difference Between Projected and Actual	0	509,477
Change of Assumptions	197,373	88,137
Changes in Proportion and Differences Between	37,200	104,821
Total	\$247,994	\$710,270

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$33,878)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,244)
Total	(\$38,122)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$184,144

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$125,076)
2023	(107,857)
2024	(83,711)
2025	(145,632)
2026	0
Thereafter	0
Total	(\$462,276)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,026,261	\$392,386	(\$136,350)

PERF Net Pension Liability - Unaudited

MISHAWAKA PUBLIC LIBRARY - 479000

Net Pension Liability as of 2020	\$1,024,216
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,191
- Net Difference Between Projected and Actual Investment	(597,133)
- Change of Assumptions	322,640
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(136,262)
Pension Expense/Income	(38,122)
Contributions	(184,144)
Total Activity in FY 2021	(631,830)
Net Pension Liability as of 2021	\$392,386

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$7,028,474 Proportionate Share: 0.0012748

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,023,467	\$1,677,443

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,373	\$33,494
Net Difference Between Projected and Actual	0	2,178,006
Change of Assumptions	843,765	376,785
Changes in Proportion and Differences Between	2,319	208,752
Total	\$903,457	\$2,797,037

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$144,827)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(80,686)
Total	(\$225,513)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$782,406

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$541,722)
2023	(455,629)
2024	(273,650)
2025	(622,579)
2026	0
Thereafter	0
Total	(\$1,893,580)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,387,248	\$1,677,443	(\$582,894)

PERF Net Pension Liability - Unaudited

MICHIGAN CITY AREA SCHOOLS - 480000

Net Pension Liability as of 2020	\$4,023,467
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,615
- Net Difference Between Projected and Actual Investment	(2,522,350)
- Change of Assumptions	1,305,302
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(127,672)
Pension Expense/Income	(225,513)
Contributions	(782,406)
Total Activity in FY 2021	(2,346,024)
Net Pension Liability as of 2021	\$1,677,443

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$2,676,332 Proportionate Share: 0.0004854

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,547,650	\$638,712

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,846	\$12,753
Net Difference Between Projected and Actual	0	829,310
Change of Assumptions	321,277	143,467
Changes in Proportion and Differences Between	26,741	71,458
Total	\$369,864	\$1,056,988

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$55,145)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,171
Total	(\$40,974)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$299,169

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$174,612)
2023	(167,771)
2024	(107,685)
2025	(237,056)
2026	0
Thereafter	0
Total	(\$687,124)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,670,513	\$638,712	(\$221,946)

PERF Net Pension Liability - Unaudited

HAMILTON EAST PUBLIC LIBRARY - 481000

Net Pension Liability as of 2020	\$1,547,650
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,452
- Net Difference Between Projected and Actual Investment	(961,764)
- Change of Assumptions	500,276
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(109,759)
Pension Expense/Income	(40,974)
Contributions	(299,169)
Total Activity in FY 2021	(908,938)
Net Pension Liability as of 2021	\$638,712

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$25,000 Proportionate Share: 0.0000045

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$5,921

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$203	\$118
Net Difference Between Projected and Actual	0	7,688
Change of Assumptions	2,978	1,330
Changes in Proportion and Differences Between	12,567	8,595
Total	\$15,748	\$17,731

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$511)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	407
Total	(\$104)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,581)
2023	(658)
2024	2,453
2025	(2,197)
2026	0
Thereafter	0
Total	(\$1,983)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,487	\$5,921	(\$2,058)

PERF Net Pension Liability - Unaudited

MILAN TOWNSHIP, ALLEN COUNTY - 482000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85
- Net Difference Between Projected and Actual Investment	(7,688)
- Change of Assumptions	1,648
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,780
Pension Expense/Income	(104)
Contributions	(2,800)
Total Activity in FY 2021	5,921
Net Pension Liability as of 2021	\$5,921

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$4,716,183 Proportionate Share: 0.0008554

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,601,164	\$1,125,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,498	\$22,474
Net Difference Between Projected and Actual	0	1,461,458
Change of Assumptions	566,172	252,826
Changes in Proportion and Differences Between	122,290	33,130
Total	\$726,960	\$1,769,888

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$97,180)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	99,310
Total	\$2,130

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$524,942

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$260,998)
2023	(204,214)
2024	(159,959)
2025	(417,757)
2026	0
Thereafter	0
Total	(\$1,042,928)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,943,875	\$1,125,576	(\$391,126)

PERF Net Pension Liability - Unaudited

SHELBYVILLE CENTRAL SCHOOLS - 484000

Net Pension Liability as of 2020	\$2,601,164
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,863
- Net Difference Between Projected and Actual Investment	(1,684,076)
- Change of Assumptions	855,320
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(128,883)
Pension Expense/Income	2,130
Contributions	(524,942)
Total Activity in FY 2021	(1,475,588)
Net Pension Liability as of 2021	\$1,125,576

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$491,169 Proportionate Share: 0.0000891

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$267,909	\$117,242

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,010	\$2,341
Net Difference Between Projected and Actual	0	152,228
Change of Assumptions	58,974	26,335
Changes in Proportion and Differences Between	11,739	522
Total	\$74,723	\$181,426

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$10,122)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,110
Total	\$1,988

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,011

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$25,516)
2023	(21,810)
2024	(15,863)
2025	(43,514)
2026	0
Thereafter	0
Total	(\$106,703)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$306,639	\$117,242	(\$40,740)

PERF Net Pension Liability - Unaudited

SHELBY COUNTY PUBLIC LIBRARY - 486000

Net Pension Liability as of 2020	\$267,909
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	519
- Net Difference Between Projected and Actual Investment	(175,157)
- Change of Assumptions	88,460
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,466)
Pension Expense/Income	1,988
Contributions	(55,011)
Total Activity in FY 2021	(150,667)
Net Pension Liability as of 2021	\$117,242

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$46,707,400 Proportionate Share: 0.0084716

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$24,898,318	\$11,147,335

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$381,271	\$222,579
Net Difference Between Projected and Actual	0	14,473,796
Change of Assumptions	5,607,183	2,503,902
Changes in Proportion and Differences Between	806,862	60,707
Total	\$6,795,316	\$17,260,984

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$962,435)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	217,927
Total	(\$744,508)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,215,449

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,717,713)
2023	(2,237,175)
2024	(1,373,473)
2025	(4,137,307)
2026	0
Thereafter	0
Total	(\$10,465,668)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,155,169	\$11,147,335	(\$3,873,581)

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY - 487000

Net Pension Liability as of 2020	\$24,898,318
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,857
- Net Difference Between Projected and Actual Investment	(16,604,690)
- Change of Assumptions	8,291,050
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	470,757
Pension Expense/Income	(744,508)
Contributions	(5,215,449)
Total Activity in FY 2021	(13,750,983)
Net Pension Liability as of 2021	\$11,147,335

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$284,300 Proportionate Share: 0.0000516

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$147,999	\$67,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,322	\$1,356
Net Difference Between Projected and Actual	0	88,159
Change of Assumptions	34,153	15,251
Changes in Proportion and Differences Between	8,043	2,639
Total	\$44,518	\$107,405

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,862)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,374
Total	(\$1,488)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,842

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$16,204)
2023	(14,010)
2024	(7,472)
2025	(25,201)
2026	0
Thereafter	0
Total	(\$62,887)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$177,582	\$67,898	(\$23,594)

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 487001

Net Pension Liability as of 2020	\$147,999
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	331
- Net Difference Between Projected and Actual Investment	(100,825)
- Change of Assumptions	49,739
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,984
Pension Expense/Income	(1,488)
Contributions	(31,842)
Total Activity in FY 2021	(80,101)
Net Pension Liability as of 2021	\$67,898

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$37,462 Proportionate Share: 0.0000068

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$20,841	\$8,948

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$306	\$179
Net Difference Between Projected and Actual	0	11,618
Change of Assumptions	4,501	2,010
Changes in Proportion and Differences Between	6,641	2,486
Total	\$11,448	\$16,293

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$773)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,168
Total	\$395

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,196

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$889)
2023	673
2024	(1,306)
2025	(3,323)
2026	0
Thereafter	0
Total	(\$4,845)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,402	\$8,948	(\$3,109)

PERF Net Pension Liability - Unaudited

UNION CITY LIBRARY - 488000

Net Pension Liability as of 2020	\$20,841
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38
- Net Difference Between Projected and Actual Investment	(13,402)
- Change of Assumptions	6,833
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,561)
Pension Expense/Income	395
Contributions	(4,196)
Total Activity in FY 2021	(11,893)
Net Pension Liability as of 2021	\$8,948

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$93,214 Proportionate Share: 0.0000169

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$51,045	\$22,238

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$761	\$444
Net Difference Between Projected and Actual	0	28,874
Change of Assumptions	11,186	4,995
Changes in Proportion and Differences Between	572	274
Total	\$12,519	\$34,587

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,920)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,846
Total	\$926

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,440

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,680)
2023	(5,073)
2024	(3,061)
2025	(8,254)
2026	0
Thereafter	0
Total	(\$22,068)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$58,162	\$22,238	(\$7,727)

PERF Net Pension Liability - Unaudited

CAMBRIDGE CITY LIBRARY - 490000

Net Pension Liability as of 2020	\$51,045
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	98
- Net Difference Between Projected and Actual Investment	(33,243)
- Change of Assumptions	16,827
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,975)
Pension Expense/Income	926
Contributions	(10,440)
Total Activity in FY 2021	(28,807)
Net Pension Liability as of 2021	\$22,238

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$3,189,211 Proportionate Share: 0.0005784

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,769,649	\$761,086

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,031	\$15,197
Net Difference Between Projected and Actual	0	988,201
Change of Assumptions	382,831	170,954
Changes in Proportion and Differences Between	28,387	28,650
Total	\$437,249	\$1,203,002

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$65,710)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,403
Total	(\$47,307)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$357,192

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$192,507)
2023	(180,496)
2024	(110,273)
2025	(282,477)
2026	0
Thereafter	0
Total	(\$765,753)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,990,574	\$761,086	(\$264,469)

PERF Net Pension Liability - Unaudited

ELKHART PUBLIC LIBRARY - 491000

Net Pension Liability as of 2020	\$1,769,649
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,241
- Net Difference Between Projected and Actual Investment	(1,139,654)
- Change of Assumptions	580,598
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,249)
Pension Expense/Income	(47,307)
Contributions	(357,192)
Total Activity in FY 2021	(1,008,563)
Net Pension Liability as of 2021	\$761,086

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 492000
 Submission Unit Name: CLARK COUNTY

Wages: \$18,906,668 Proportionate Share: 0.0034292

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,726,878	\$4,512,305

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$154,334	\$90,097
Net Difference Between Projected and Actual	0	5,858,816
Change of Assumptions	2,269,719	1,013,549
Changes in Proportion and Differences Between	710,766	129,263
Total	\$3,134,819	\$7,091,725

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$389,582)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	273,186
Total	(\$116,396)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,106,171

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$933,524)
2023	(876,046)
2024	(472,605)
2025	(1,674,731)
2026	0
Thereafter	0
Total	(\$3,956,906)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,801,656	\$4,512,305	(\$1,567,978)

PERF Net Pension Liability - Unaudited

CLARK COUNTY - 492000

Net Pension Liability as of 2020	\$9,726,878
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,501
- Net Difference Between Projected and Actual Investment	(6,691,280)
- Change of Assumptions	3,282,845
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	393,928
Pension Expense/Income	(116,396)
Contributions	(2,106,171)
Total Activity in FY 2021	(5,214,573)
Net Pension Liability as of 2021	\$4,512,305

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$195,057 Proportionate Share: 0.0000354

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$105,714	\$46,581

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,593	\$930
Net Difference Between Projected and Actual	0	60,481
Change of Assumptions	23,431	10,463
Changes in Proportion and Differences Between	10,527	214
Total	\$35,551	\$72,088

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,022)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,507
Total	\$485

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,847

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,139)
2023	(7,981)
2024	(6,130)
2025	(17,287)
2026	0
Thereafter	0
Total	(\$36,537)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$121,830	\$46,581	(\$16,186)

PERF Net Pension Liability - Unaudited

NEW CARLISLE-OLIVE TWP LIBRARY - 493000

Net Pension Liability as of 2020	\$105,714
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	209
- Net Difference Between Projected and Actual Investment	(69,528)
- Change of Assumptions	34,994
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,446)
Pension Expense/Income	485
Contributions	(21,847)
Total Activity in FY 2021	(59,133)
Net Pension Liability as of 2021	\$46,581

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$876,254 Proportionate Share: 0.0001589

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$459,704	\$209,088

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,151	\$4,175
Net Difference Between Projected and Actual	0	271,482
Change of Assumptions	105,173	46,965
Changes in Proportion and Differences Between	36,542	4,029
Total	\$148,866	\$326,651

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$18,052)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,832
Total	\$3,780

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,910

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$36,961)
2023	(38,376)
2024	(24,846)
2025	(77,602)
2026	0
Thereafter	0
Total	(\$177,785)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$546,857	\$209,088	(\$72,656)

PERF Net Pension Liability - Unaudited

PLAINFIELD PUBLIC LIBRARY - 495000

Net Pension Liability as of 2020	\$459,704
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,003
- Net Difference Between Projected and Actual Investment	(310,825)
- Change of Assumptions	153,991
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,655)
Pension Expense/Income	3,780
Contributions	(93,910)
Total Activity in FY 2021	(250,616)
Net Pension Liability as of 2021	\$209,088

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$4,116,811 Proportionate Share: 0.0007467

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,283,720	\$982,543

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,606	\$19,618
Net Difference Between Projected and Actual	0	1,275,743
Change of Assumptions	494,226	220,698
Changes in Proportion and Differences Between	120,896	33,847
Total	\$648,728	\$1,549,906

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$84,831)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	71,990
Total	(\$12,841)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$455,004

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$198,598)
2023	(194,440)
2024	(143,471)
2025	(364,669)
2026	0
Thereafter	0
Total	(\$901,178)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,569,782	\$982,543	(\$341,423)

PERF Net Pension Liability - Unaudited

RICHMOND SANITARY DISTRICT - 497000

Net Pension Liability as of 2020	\$2,283,720
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,189
- Net Difference Between Projected and Actual Investment	(1,471,193)
- Change of Assumptions	749,360
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(115,688)
Pension Expense/Income	(12,841)
Contributions	(455,004)
Total Activity in FY 2021	(1,301,177)
Net Pension Liability as of 2021	\$982,543

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$935,562 Proportionate Share: 0.0001697

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$468,765	\$223,299

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,637	\$4,459
Net Difference Between Projected and Actual	0	289,934
Change of Assumptions	112,321	50,157
Changes in Proportion and Differences Between	48,217	8,499
Total	\$168,175	\$353,049

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$19,279)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,354
Total	(\$7,925)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$104,783

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$40,987)
2023	(40,763)
2024	(20,246)
2025	(82,878)
2026	0
Thereafter	0
Total	(\$184,874)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$584,026	\$223,299	(\$77,594)

PERF Net Pension Liability - Unaudited

RICHMOND-MORRISON-REEVES LIBRARY - 498000

Net Pension Liability as of 2020	\$468,765
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,167
- Net Difference Between Projected and Actual Investment	(330,053)
- Change of Assumptions	159,835
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,293
Pension Expense/Income	(7,925)
Contributions	(104,783)
Total Activity in FY 2021	(245,466)
Net Pension Liability as of 2021	\$223,299

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,304,078 Proportionate Share: 0.0002365

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$705,564	\$311,198

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,644	\$6,214
Net Difference Between Projected and Actual	0	404,062
Change of Assumptions	156,535	69,901
Changes in Proportion and Differences Between	12,935	2,252
Total	\$180,114	\$482,429

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$26,868)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,863
Total	(\$8,005)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,843

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$78,908)
2023	(66,885)
2024	(41,022)
2025	(115,500)
2026	0
Thereafter	0
Total	(\$302,315)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$813,919	\$311,198	(\$108,138)

PERF Net Pension Liability - Unaudited

VINCENNES WATER DEPARTMENT - 501000

Net Pension Liability as of 2020	\$705,564
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,402
- Net Difference Between Projected and Actual Investment	(464,447)
- Change of Assumptions	233,644
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,117)
Pension Expense/Income	(8,005)
Contributions	(144,843)
Total Activity in FY 2021	(394,366)
Net Pension Liability as of 2021	\$311,198

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$915,038 Proportionate Share: 0.0001660

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$474,202	\$218,431

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,471	\$4,361
Net Difference Between Projected and Actual	0	283,612
Change of Assumptions	109,872	49,064
Changes in Proportion and Differences Between	29,367	23,785
Total	\$146,710	\$360,822

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$18,859)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,246
Total	(\$6,613)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$102,354

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$57,950)
2023	(51,498)
2024	(23,596)
2025	(81,068)
2026	0
Thereafter	0
Total	(\$214,112)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$571,292	\$218,431	(\$75,902)

PERF Net Pension Liability - Unaudited

VINCENNES SEWER DEPARTMENT - 501001

Net Pension Liability as of 2020	\$474,202
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,076
- Net Difference Between Projected and Actual Investment	(324,196)
- Change of Assumptions	159,612
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,704
Pension Expense/Income	(6,613)
Contributions	(102,354)
Total Activity in FY 2021	(255,771)
Net Pension Liability as of 2021	\$218,431

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$674,235 Proportionate Share: 0.0001223

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$380,268	\$160,928

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,504	\$3,213
Net Difference Between Projected and Actual	0	208,951
Change of Assumptions	80,948	36,148
Changes in Proportion and Differences Between	7,696	17,381
Total	\$94,148	\$265,693

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,894)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,548)
Total	(\$27,442)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,515

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$44,211)
2023	(42,824)
2024	(24,780)
2025	(59,730)
2026	0
Thereafter	0
Total	(\$171,545)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$420,898	\$160,928	(\$55,921)

PERF Net Pension Liability - Unaudited

VINCENNES HOUSING AUTHORITY - 502000

Net Pension Liability as of 2020	\$380,268
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	660
- Net Difference Between Projected and Actual Investment	(241,496)
- Change of Assumptions	124,032
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	421
Pension Expense/Income	(27,442)
Contributions	(75,515)
Total Activity in FY 2021	(219,340)
Net Pension Liability as of 2021	\$160,928

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$106,285 Proportionate Share: 0.0000193

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$62,824	\$25,396

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$869	\$507
Net Difference Between Projected and Actual	0	32,974
Change of Assumptions	12,774	5,704
Changes in Proportion and Differences Between	4,405	8,334
Total	\$18,048	\$47,519

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,193)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	185
Total	(\$2,008)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,904

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$6,391)
2023	(9,067)
2024	(4,589)
2025	(9,424)
2026	0
Thereafter	0
Total	(\$29,471)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$66,421	\$25,396	(\$8,825)

PERF Net Pension Liability - Unaudited

WASHINGTON CARNEGIE LIBRARY - 505000

Net Pension Liability as of 2020	\$62,824
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	92
- Net Difference Between Projected and Actual Investment	(38,351)
- Change of Assumptions	20,160
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,417)
Pension Expense/Income	(2,008)
Contributions	(11,904)
Total Activity in FY 2021	(37,428)
Net Pension Liability as of 2021	\$25,396

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$5,655,326 Proportionate Share: 0.0010257

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,077,782	\$1,349,665

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,162	\$26,949
Net Difference Between Projected and Actual	0	1,752,417
Change of Assumptions	678,890	303,160
Changes in Proportion and Differences Between	47,396	35,842
Total	\$772,448	\$2,118,368

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$116,527)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38,026
Total	(\$78,501)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$633,397

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$352,688)
2023	(311,253)
2024	(181,053)
2025	(500,926)
2026	0
Thereafter	0
Total	(\$1,345,920)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,529,966	\$1,349,665	(\$468,994)

PERF Net Pension Liability - Unaudited

CITY OF WASHINGTON - 506000

Net Pension Liability as of 2020	\$3,077,782
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,007
- Net Difference Between Projected and Actual Investment	(2,015,825)
- Change of Assumptions	1,017,011
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,412)
Pension Expense/Income	(78,501)
Contributions	(633,397)
Total Activity in FY 2021	(1,728,117)
Net Pension Liability as of 2021	\$1,349,665

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$364,009 Proportionate Share: 0.0000660

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$201,460	\$86,846

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,970	\$1,734
Net Difference Between Projected and Actual	0	112,762
Change of Assumptions	43,684	19,507
Changes in Proportion and Differences Between	4,846	9,628
Total	\$51,500	\$143,631

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,498)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,124)
Total	(\$8,622)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,769

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$23,891)
2023	(23,540)
2024	(12,467)
2025	(32,233)
2026	0
Thereafter	0
Total	(\$92,131)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$227,140	\$86,846	(\$30,178)

PERF Net Pension Liability - Unaudited

WABASH CARNEGIE LIBRARY - 508000

Net Pension Liability as of 2020	\$201,460
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	372
- Net Difference Between Projected and Actual Investment	(130,004)
- Change of Assumptions	66,153
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,744)
Pension Expense/Income	(8,622)
Contributions	(40,769)
Total Activity in FY 2021	(114,614)
Net Pension Liability as of 2021	\$86,846

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$5,523,035 Proportionate Share: 0.0010017

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,039,725	\$1,318,085

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,082	\$26,318
Net Difference Between Projected and Actual	0	1,711,412
Change of Assumptions	663,005	296,067
Changes in Proportion and Differences Between	56,656	17,953
Total	\$764,743	\$2,051,750

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$113,800)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	60,563
Total	(\$53,237)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$617,968

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$321,432)
2023	(291,268)
2024	(185,103)
2025	(489,204)
2026	0
Thereafter	0
Total	(\$1,287,007)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,447,369	\$1,318,085	(\$458,021)

PERF Net Pension Liability - Unaudited

CITY OF WARSAW - 509000

Net Pension Liability as of 2020	\$3,039,725
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,721
- Net Difference Between Projected and Actual Investment	(1,971,563)
- Change of Assumptions	1,000,290
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(84,883)
Pension Expense/Income	(53,237)
Contributions	(617,968)
Total Activity in FY 2021	(1,721,640)
Net Pension Liability as of 2021	\$1,318,085

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$6,073,879 Proportionate Share: 0.0011017

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,320,621	\$1,449,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,583	\$28,946
Net Difference Between Projected and Actual	0	1,882,263
Change of Assumptions	729,193	325,623
Changes in Proportion and Differences Between	9,146	93,363
Total	\$787,922	\$2,330,195

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$125,161)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,507)
Total	(\$127,668)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$673,400

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$440,806)
2023	(363,916)
2024	(199,509)
2025	(538,042)
2026	0
Thereafter	0
Total	(\$1,542,273)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,791,521	\$1,449,669	(\$503,745)

PERF Net Pension Liability - Unaudited

CITY OF WEST LAFAYETTE - 510000

Net Pension Liability as of 2020	\$3,320,621
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,389
- Net Difference Between Projected and Actual Investment	(2,166,455)
- Change of Assumptions	1,095,449
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,267)
Pension Expense/Income	(127,668)
Contributions	(673,400)
Total Activity in FY 2021	(1,870,952)
Net Pension Liability as of 2021	\$1,449,669

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$3,616,530 Proportionate Share: 0.0006560

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,010,374	\$863,196

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,524	\$17,235
Net Difference Between Projected and Actual	0	1,120,781
Change of Assumptions	434,193	193,890
Changes in Proportion and Differences Between	31,726	27,761
Total	\$495,443	\$1,359,667

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$74,526)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,166)
Total	(\$76,692)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$405,053

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$223,557)
2023	(194,421)
2024	(125,874)
2025	(320,372)
2026	0
Thereafter	0
Total	(\$864,224)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,257,636	\$863,196	(\$299,952)

PERF Net Pension Liability - Unaudited

MSD MT VERNON - 511000

Net Pension Liability as of 2020	\$2,010,374
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,663
- Net Difference Between Projected and Actual Investment	(1,292,837)
- Change of Assumptions	659,181
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,440)
Pension Expense/Income	(76,692)
Contributions	(405,053)
Total Activity in FY 2021	(1,147,178)
Net Pension Liability as of 2021	\$863,196

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,550,954 Proportionate Share: 0.0002813

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$845,106	\$370,148

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,660	\$7,391
Net Difference Between Projected and Actual	0	480,603
Change of Assumptions	186,187	83,142
Changes in Proportion and Differences Between	30,442	1,626
Total	\$229,289	\$572,762

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$31,958)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,785
Total	(\$16,173)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$173,707

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$82,992)
2023	(73,202)
2024	(49,900)
2025	(137,379)
2026	0
Thereafter	0
Total	(\$343,473)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$968,099	\$370,148	(\$128,623)

PERF Net Pension Liability - Unaudited

MUNCIE PUBLIC LIBRARY - 512000

Net Pension Liability as of 2020	\$845,106
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,643
- Net Difference Between Projected and Actual Investment	(552,930)
- Change of Assumptions	279,130
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,921)
Pension Expense/Income	(16,173)
Contributions	(173,707)
Total Activity in FY 2021	(474,958)
Net Pension Liability as of 2021	\$370,148

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$573,173 Proportionate Share: 0.0001040

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$319,558	\$136,848

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,681	\$2,732
Net Difference Between Projected and Actual	0	177,685
Change of Assumptions	68,836	30,739
Changes in Proportion and Differences Between	8,003	23,432
Total	\$81,520	\$234,588

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,815)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,651)
Total	(\$27,466)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,195

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$53,230)
2023	(28,886)
2024	(20,162)
2025	(50,790)
2026	0
Thereafter	0
Total	(\$153,068)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$357,918	\$136,848	(\$47,553)

PERF Net Pension Liability - Unaudited

CITY OF MUNCIE HOUSING AUTHORITY - 513000

Net Pension Liability as of 2020	\$319,558
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	577
- Net Difference Between Projected and Actual Investment	(205,034)
- Change of Assumptions	104,679
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,729
Pension Expense/Income	(27,466)
Contributions	(64,195)
Total Activity in FY 2021	(182,710)
Net Pension Liability as of 2021	\$136,848

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$370,583 Proportionate Share: 0.0000672

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$203,273	\$88,425

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,024	\$1,766
Net Difference Between Projected and Actual	0	114,812
Change of Assumptions	44,478	19,862
Changes in Proportion and Differences Between	276	4,853
Total	\$47,778	\$141,293

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,634)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,765)
Total	(\$9,399)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,505

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$27,114)
2023	(21,328)
2024	(12,252)
2025	(32,821)
2026	0
Thereafter	0
Total	(\$93,515)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$231,270	\$88,425	(\$30,727)

PERF Net Pension Liability - Unaudited

NORTH MADISON COUNTY PUBLIC LIBRARY SYSTEM - 516000

Net Pension Liability as of 2020	\$203,273
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	386
- Net Difference Between Projected and Actual Investment	(132,209)
- Change of Assumptions	66,969
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	910
Pension Expense/Income	(9,399)
Contributions	(41,505)
Total Activity in FY 2021	(114,848)
Net Pension Liability as of 2021	\$88,425

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

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

Wages: \$579,136 Proportionate Share: 0.0001050

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$341,305	\$138,164

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,726	\$2,759
Net Difference Between Projected and Actual	0	179,393
Change of Assumptions	69,497	31,034
Changes in Proportion and Differences Between	16,556	25,381
Total	\$90,779	\$238,567

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,929)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,481)
Total	(\$18,410)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,119

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$35,889)
2023	(34,989)
2024	(25,632)
2025	(51,278)
2026	0
Thereafter	0
Total	(\$147,788)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$361,359	\$138,164	(\$48,011)

PERF Net Pension Liability - Unaudited

FULTON COUNTY LIBRARY - 518000

Net Pension Liability as of 2020	\$341,305
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	502
- Net Difference Between Projected and Actual Investment	(208,603)
- Change of Assumptions	109,577
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,088)
Pension Expense/Income	(18,410)
Contributions	(61,119)
Total Activity in FY 2021	(203,141)
Net Pension Liability as of 2021	\$138,164

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,030,349 Proportionate Share: 0.0001869

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$589,883	\$245,932

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,412	\$4,911
Net Difference Between Projected and Actual	0	319,320
Change of Assumptions	123,705	55,241
Changes in Proportion and Differences Between	10,178	22,040
Total	\$142,295	\$401,512

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$21,233)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,748
Total	(\$17,485)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$115,399

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$68,685)
2023	(59,280)
2024	(39,973)
2025	(91,279)
2026	0
Thereafter	0
Total	(\$259,217)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$643,220	\$245,932	(\$85,459)

PERF Net Pension Liability - Unaudited

WARSAW COMMUNITY PUBLIC LIBRARY - 519000

Net Pension Liability as of 2020	\$589,883
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	970
- Net Difference Between Projected and Actual Investment	(369,804)
- Change of Assumptions	191,371
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,604)
Pension Expense/Income	(17,485)
Contributions	(115,399)
Total Activity in FY 2021	(343,951)
Net Pension Liability as of 2021	\$245,932

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$3,933,644 Proportionate Share: 0.0007135

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,071,084	\$938,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,112	\$18,746
Net Difference Between Projected and Actual	0	1,219,020
Change of Assumptions	472,251	210,885
Changes in Proportion and Differences Between	72,236	84,042
Total	\$576,599	\$1,532,693

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$81,059)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(41,155)
Total	(\$122,214)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$440,567

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$306,521)
2023	(191,947)
2024	(109,173)
2025	(348,453)
2026	0
Thereafter	0
Total	(\$956,094)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,455,524	\$938,857	(\$326,243)

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

Net Pension Liability as of 2020	\$2,071,084
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,479
- Net Difference Between Projected and Actual Investment	(1,396,271)
- Change of Assumptions	692,893
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	129,453
Pension Expense/Income	(122,214)
Contributions	(440,567)
Total Activity in FY 2021	(1,132,227)
Net Pension Liability as of 2021	\$938,857

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,114,088 Proportionate Share: 0.0002021

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$600,454	\$265,933

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,096	\$5,310
Net Difference Between Projected and Actual	0	345,289
Change of Assumptions	133,766	59,734
Changes in Proportion and Differences Between	20,035	12,299
Total	\$162,897	\$422,632

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,960)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,719
Total	(\$11,241)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,692

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$66,887)
2023	(56,881)
2024	(37,268)
2025	(98,699)
2026	0
Thereafter	0
Total	(\$259,735)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$695,531	\$265,933	(\$92,409)

PERF Net Pension Liability - Unaudited

EAST CHICAGO PUBLIC LIBRARY - 525000

Net Pension Liability as of 2020	\$600,454
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,210
- Net Difference Between Projected and Actual Investment	(396,678)
- Change of Assumptions	199,142
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,262)
Pension Expense/Income	(11,241)
Contributions	(110,692)
Total Activity in FY 2021	(334,521)
Net Pension Liability as of 2021	\$265,933

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$9,228,355 Proportionate Share: 0.0016738

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,439,126	\$2,202,466

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,331	\$43,977
Net Difference Between Projected and Actual	0	2,859,701
Change of Assumptions	1,107,855	494,715
Changes in Proportion and Differences Between	7,675	606,096
Total	\$1,190,861	\$4,004,489

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$190,156)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(259,947)
Total	(\$450,103)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,031,561

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$915,693)
2023	(684,571)
2024	(395,924)
2025	(817,440)
2026	0
Thereafter	0
Total	(\$2,813,628)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,760,414	\$2,202,466	(\$765,334)

PERF Net Pension Liability - Unaudited

CITY OF EAST CHICAGO - 528000

Net Pension Liability as of 2020	\$5,439,126
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,015
- Net Difference Between Projected and Actual Investment	(3,325,202)
- Change of Assumptions	1,746,427
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(184,236)
Pension Expense/Income	(450,103)
Contributions	(1,031,561)
Total Activity in FY 2021	(3,236,660)
Net Pension Liability as of 2021	\$2,202,466

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

CITY OF EAST CHICAGO WATERWAY MANAGEMENT DISTRICT - 528001

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$711,952 Proportionate Share: 0.0001291

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$451,851	\$169,876

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,810	\$3,392
Net Difference Between Projected and Actual	0	220,568
Change of Assumptions	85,449	38,157
Changes in Proportion and Differences Between	824	107,270
Total	\$92,083	\$369,387

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,667)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(70,396)
Total	(\$85,063)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,739

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$108,501)
2023	(67,491)
2024	(38,263)
2025	(63,049)
2026	0
Thereafter	0
Total	(\$277,304)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$444,300	\$169,876	(\$59,030)

PERF Net Pension Liability - Unaudited

EAST CHICAGO WATER DEPARTMENT - 529000

Net Pension Liability as of 2020	\$451,851
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	479
- Net Difference Between Projected and Actual Investment	(259,239)
- Change of Assumptions	141,439
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	148
Pension Expense/Income	(85,063)
Contributions	(79,739)
Total Activity in FY 2021	(281,975)
Net Pension Liability as of 2021	\$169,876

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$146,492 Proportionate Share: 0.0000266

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$78,530	\$35,002

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,197	\$699
Net Difference Between Projected and Actual	0	45,446
Change of Assumptions	17,606	7,862
Changes in Proportion and Differences Between	1,585	28,690
Total	\$20,388	\$82,697

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,022)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,588)
Total	(\$35,610)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,407

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$32,040)
2023	(12,888)
2024	(4,391)
2025	(12,990)
2026	0
Thereafter	0
Total	(\$62,309)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$91,544	\$35,002	(\$12,163)

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

Net Pension Liability as of 2020	\$78,530
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	161
- Net Difference Between Projected and Actual Investment	(52,167)
- Change of Assumptions	26,106
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,389
Pension Expense/Income	(35,610)
Contributions	(16,407)
Total Activity in FY 2021	(43,528)
Net Pension Liability as of 2021	\$35,002

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$449,440 Proportionate Share: 0.0000815

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$284,219	\$107,242

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,668	\$2,141
Net Difference Between Projected and Actual	0	139,243
Change of Assumptions	53,943	24,088
Changes in Proportion and Differences Between	5,299	37,073
Total	\$62,910	\$202,545

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,259)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,496)
Total	(\$16,755)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,337

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$38,364)
2023	(37,563)
2024	(23,907)
2025	(39,801)
2026	0
Thereafter	0
Total	(\$139,635)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$280,484	\$107,242	(\$37,265)

PERF Net Pension Liability - Unaudited

PLYMOUTH PUBLIC LIBRARY - 531000

Net Pension Liability as of 2020	\$284,219
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	307
- Net Difference Between Projected and Actual Investment	(163,568)
- Change of Assumptions	89,074
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,698)
Pension Expense/Income	(16,755)
Contributions	(50,337)
Total Activity in FY 2021	(176,977)
Net Pension Liability as of 2021	\$107,242

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,085,012 Proportionate Share: 0.0001968

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$601,965	\$258,959

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,857	\$5,171
Net Difference Between Projected and Actual	0	336,234
Change of Assumptions	130,258	58,167
Changes in Proportion and Differences Between	57,111	7,376
Total	\$196,226	\$406,948

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,358)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,024
Total	\$8,666

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$121,521

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$33,996)
2023	(43,129)
2024	(37,485)
2025	(96,112)
2026	0
Thereafter	0
Total	(\$210,722)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$677,291	\$258,959	(\$89,985)

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

Net Pension Liability as of 2020	\$601,965
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,103
- Net Difference Between Projected and Actual Investment	(387,752)
- Change of Assumptions	197,515
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,017)
Pension Expense/Income	8,666
Contributions	(121,521)
Total Activity in FY 2021	(343,006)
Net Pension Liability as of 2021	\$258,959

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,406,451 Proportionate Share: 0.0002551

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$855,074	\$335,673

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,481	\$6,702
Net Difference Between Projected and Actual	0	435,840
Change of Assumptions	168,846	75,398
Changes in Proportion and Differences Between	1,187	112,022
Total	\$181,514	\$629,962

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$28,981)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,104)
Total	(\$78,085)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,655

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$139,117)
2023	(118,017)
2024	(66,731)
2025	(124,583)
2026	0
Thereafter	0
Total	(\$448,448)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$877,931	\$335,673	(\$116,643)

PERF Net Pension Liability - Unaudited

ANDERSON PUBLIC LIBRARY - 535000

Net Pension Liability as of 2020	\$855,074
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,110
- Net Difference Between Projected and Actual Investment	(509,020)
- Change of Assumptions	271,610
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,361)
Pension Expense/Income	(78,085)
Contributions	(156,655)
Total Activity in FY 2021	(519,401)
Net Pension Liability as of 2021	\$335,673

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$1,508,721 Proportionate Share: 0.0002736

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$844,502	\$360,016

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,314	\$7,188
Net Difference Between Projected and Actual	0	467,448
Change of Assumptions	181,090	80,866
Changes in Proportion and Differences Between	9,231	25,648
Total	\$202,635	\$581,150

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$31,083)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,101)
Total	(\$42,184)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,733

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$100,627)
2023	(90,281)
2024	(53,989)
2025	(133,618)
2026	0
Thereafter	0
Total	(\$378,515)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$941,600	\$360,016	(\$125,102)

PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY - 536000

Net Pension Liability as of 2020	\$844,502
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,503
- Net Difference Between Projected and Actual Investment	(539,724)
- Change of Assumptions	276,183
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,531)
Pension Expense/Income	(42,184)
Contributions	(168,733)
Total Activity in FY 2021	(484,486)
Net Pension Liability as of 2021	\$360,016

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$6,214,489 Proportionate Share: 0.0011272

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,562,857	\$1,483,224

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,731	\$29,616
Net Difference Between Projected and Actual	0	1,925,830
Change of Assumptions	746,071	333,160
Changes in Proportion and Differences Between	1,435	282,644
Total	\$798,237	\$2,571,250

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$128,058)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,837)
Total	(\$164,895)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$681,638

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$531,254)
2023	(445,854)
2024	(245,408)
2025	(550,497)
2026	0
Thereafter	0
Total	(\$1,773,013)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,879,280	\$1,483,224	(\$515,405)

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

Net Pension Liability as of 2020	\$3,562,857
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,827
- Net Difference Between Projected and Actual Investment	(2,230,753)
- Change of Assumptions	1,155,261
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(163,435)
Pension Expense/Income	(164,895)
Contributions	(681,638)
Total Activity in FY 2021	(2,079,633)
Net Pension Liability as of 2021	\$1,483,224

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$461,782 Proportionate Share: 0.0000838

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$282,105	\$110,268

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,771	\$2,202
Net Difference Between Projected and Actual	0	143,173
Change of Assumptions	55,466	24,768
Changes in Proportion and Differences Between	6,946	36,560
Total	\$66,183	\$206,703

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,520)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,591)
Total	(\$23,111)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,552

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$47,065)
2023	(30,336)
2024	(22,194)
2025	(40,925)
2026	0
Thereafter	0
Total	(\$140,520)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$288,399	\$110,268	(\$38,317)

PERF Net Pension Liability - Unaudited

ANDERSON COMMUNITY SCHOOL CORPORATION-CAFETERIA - 537001

Net Pension Liability as of 2020	\$282,105
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	359
- Net Difference Between Projected and Actual Investment	(167,317)
- Change of Assumptions	89,477
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,693)
Pension Expense/Income	(23,111)
Contributions	(51,552)
Total Activity in FY 2021	(171,837)
Net Pension Liability as of 2021	\$110,268

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 538000
 Submission Unit Name: HOWARD COUNTY

Wages: \$18,896,227 Proportionate Share: 0.0034273

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$10,204,704	\$4,509,805

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$154,248	\$90,047
Net Difference Between Projected and Actual	0	5,855,569
Change of Assumptions	2,268,461	1,012,987
Changes in Proportion and Differences Between	230,748	145,047
Total	\$2,653,457	\$7,103,650

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$389,366)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,222
Total	(\$349,144)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,104,548

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,159,660)
2023	(1,028,274)
2024	(588,456)
2025	(1,673,803)
2026	0
Thereafter	0
Total	(\$4,450,193)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,795,117	\$4,509,805	(\$1,567,110)

PERF Net Pension Liability - Unaudited

HOWARD COUNTY - 538000

Net Pension Liability as of 2020	\$10,204,704
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,414
- Net Difference Between Projected and Actual Investment	(6,728,927)
- Change of Assumptions	3,381,708
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,598
Pension Expense/Income	(349,144)
Contributions	(2,104,548)
Total Activity in FY 2021	(5,694,899)
Net Pension Liability as of 2021	\$4,509,805

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$12,430,833 Proportionate Share: 0.0022546

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,153,804	\$2,966,710

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,470	\$59,236
Net Difference Between Projected and Actual	0	3,852,002
Change of Assumptions	1,492,275	666,379
Changes in Proportion and Differences Between	33,801	360,649
Total	\$1,627,546	\$4,938,266

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$256,139)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(222,834)
Total	(\$478,973)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,377,331

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$955,772)
2023	(759,397)
2024	(494,466)
2025	(1,101,085)
2026	0
Thereafter	0
Total	(\$3,310,720)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,759,248	\$2,966,710	(\$1,030,901)

PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD CO SCHOOL CORP - 539000

Net Pension Liability as of 2020	\$7,153,804
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,538
- Net Difference Between Projected and Actual Investment	(4,464,252)
- Change of Assumptions	2,316,450
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(194,526)
Pension Expense/Income	(478,973)
Contributions	(1,377,331)
Total Activity in FY 2021	(4,187,094)
Net Pension Liability as of 2021	\$2,966,710

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$6,683,728 Proportionate Share: 0.0012123

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,756,162	\$1,595,202

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,561	\$31,851
Net Difference Between Projected and Actual	0	2,071,224
Change of Assumptions	802,397	358,313
Changes in Proportion and Differences Between	47,229	88,131
Total	\$904,187	\$2,549,519

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$137,726)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53,947
Total	(\$83,779)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$744,465

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$425,372)
2023	(384,577)
2024	(243,327)
2025	(592,056)
2026	0
Thereafter	0
Total	(\$1,645,332)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,172,153	\$1,595,202	(\$554,316)

PERF Net Pension Liability - Unaudited

NORTHWEST ALLEN CO SCHOOLS - 540000

Net Pension Liability as of 2020	\$3,756,162
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,593
- Net Difference Between Projected and Actual Investment	(2,392,691)
- Change of Assumptions	1,226,711
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(173,329)
Pension Expense/Income	(83,779)
Contributions	(744,465)
Total Activity in FY 2021	(2,160,960)
Net Pension Liability as of 2021	\$1,595,202

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$816,756 Proportionate Share: 0.0001481

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$571,157	\$194,877

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,665	\$3,891
Net Difference Between Projected and Actual	0	253,030
Change of Assumptions	98,024	43,773
Changes in Proportion and Differences Between	5,957	106,308
Total	\$110,646	\$407,002

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,825)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,186)
Total	(\$51,011)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,478

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$85,937)
2023	(81,519)
2024	(56,571)
2025	(72,329)
2026	0
Thereafter	0
Total	(\$296,356)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$509,689	\$194,877	(\$67,718)

PERF Net Pension Liability - Unaudited

NORTH CIVIL TOWNSHIP - 541000

Net Pension Liability as of 2020	\$571,157
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	324
- Net Difference Between Projected and Actual Investment	(301,912)
- Change of Assumptions	173,256
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(105,459)
Pension Expense/Income	(51,011)
Contributions	(91,478)
Total Activity in FY 2021	(376,280)
Net Pension Liability as of 2021	\$194,877

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$681,326 Proportionate Share: 0.0001236

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$406,847	\$162,639

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,563	\$3,247
Net Difference Between Projected and Actual	0	211,172
Change of Assumptions	81,808	36,532
Changes in Proportion and Differences Between	3,788	32,616
Total	\$91,159	\$283,567

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,042)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,986)
Total	(\$36,028)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,185

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$56,211)
2023	(45,135)
2024	(30,699)
2025	(60,363)
2026	0
Thereafter	0
Total	(\$192,408)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$425,372	\$162,639	(\$56,515)

PERF Net Pension Liability - Unaudited

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

Net Pension Liability as of 2020	\$406,847
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	570
- Net Difference Between Projected and Actual Investment	(245,992)
- Change of Assumptions	130,046
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,619)
Pension Expense/Income	(36,028)
Contributions	(75,185)
Total Activity in FY 2021	(244,208)
Net Pension Liability as of 2021	\$162,639

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$692,364 Proportionate Share: 0.0001256

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$404,733	\$165,270

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,653	\$3,300
Net Difference Between Projected and Actual	0	214,589
Change of Assumptions	83,132	37,123
Changes in Proportion and Differences Between	478	41,047
Total	\$89,263	\$296,059

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,269)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,217)
Total	(\$34,486)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,544

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$65,955)
2023	(50,639)
2024	(28,861)
2025	(61,341)
2026	0
Thereafter	0
Total	(\$206,796)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$432,255	\$165,270	(\$57,430)

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

Net Pension Liability as of 2020	\$404,733
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	616
- Net Difference Between Projected and Actual Investment	(249,228)
- Change of Assumptions	130,338
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,159)
Pension Expense/Income	(34,486)
Contributions	(77,544)
Total Activity in FY 2021	(239,463)
Net Pension Liability as of 2021	\$165,270

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

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

Wages: \$150,241 Proportionate Share: 0.0000273

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$83,665	\$35,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,229	\$717
Net Difference Between Projected and Actual	0	46,642
Change of Assumptions	18,069	8,069
Changes in Proportion and Differences Between	864	2,788
Total	\$20,162	\$58,216

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,101)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(609)
Total	(\$3,710)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,827

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$10,311)
2023	(9,165)
2024	(5,244)
2025	(13,334)
2026	0
Thereafter	0
Total	(\$38,054)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$93,953	\$35,923	(\$12,483)

PERF Net Pension Liability - Unaudited

RUSHVILLE PUBLIC LIBRARY - 550000

Net Pension Liability as of 2020	\$83,665
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153
- Net Difference Between Projected and Actual Investment	(53,802)
- Change of Assumptions	27,432
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(988)
Pension Expense/Income	(3,710)
Contributions	(16,827)
Total Activity in FY 2021	(47,742)
Net Pension Liability as of 2021	\$35,923

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 558000
 Submission Unit Name: SCHOOL CITY OF WHITING

Wages: \$1,021,457 Proportionate Share: 0.0001853

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$587,165	\$243,827

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,340	\$4,868
Net Difference Between Projected and Actual	0	316,587
Change of Assumptions	122,646	54,768
Changes in Proportion and Differences Between	10,672	28,003
Total	\$141,658	\$404,226

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$21,051)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,078)
Total	(\$33,129)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$114,404

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$73,602)
2023	(58,280)
2024	(40,192)
2025	(90,494)
2026	0
Thereafter	0
Total	(\$262,568)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$637,713	\$243,827	(\$84,727)

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF WHITING - 558000

Net Pension Liability as of 2020	\$587,165
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	952
- Net Difference Between Projected and Actual Investment	(366,839)
- Change of Assumptions	190,219
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,137)
Pension Expense/Income	(33,129)
Contributions	(114,404)
Total Activity in FY 2021	(343,338)
Net Pension Liability as of 2021	\$243,827

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 559000
 Submission Unit Name: WHITING PUBLIC LIBRARY

Wages: \$413,515 Proportionate Share: 0.0000750

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$229,852	\$98,689

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,375	\$1,971
Net Difference Between Projected and Actual	0	128,138
Change of Assumptions	49,641	22,167
Changes in Proportion and Differences Between	2,787	17,484
Total	\$55,803	\$169,760

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,521)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,612)
Total	(\$13,133)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,314

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$33,283)
2023	(29,653)
2024	(14,393)
2025	(36,628)
2026	0
Thereafter	0
Total	(\$113,957)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$258,114	\$98,689	(\$34,293)

PERF Net Pension Liability - Unaudited

WHITING PUBLIC LIBRARY - 559000

Net Pension Liability as of 2020	\$229,852
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	418
- Net Difference Between Projected and Actual Investment	(147,810)
- Change of Assumptions	75,366
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	310
Pension Expense/Income	(13,133)
Contributions	(46,314)
Total Activity in FY 2021	(131,163)
Net Pension Liability as of 2021	\$98,689

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 562000
 Submission Unit Name: MAUMEE CIVIL TOWNSHIP

Wages: \$14,750 Proportionate Share: 0.000027

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$8,155	\$3,553

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$122	\$71
Net Difference Between Projected and Actual	0	4,613
Change of Assumptions	1,787	798
Changes in Proportion and Differences Between	188	1,039
Total	\$2,097	\$6,521

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$307)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,025)
Total	(\$2,332)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,652

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,894)
2023	(721)
2024	(491)
2025	(1,318)
2026	0
Thereafter	0
Total	(\$4,424)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,292	\$3,553	(\$1,235)

PERF Net Pension Liability - Unaudited

MAUMEE CIVIL TOWNSHIP - 562000

Net Pension Liability as of 2020	\$8,155
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16
- Net Difference Between Projected and Actual Investment	(5,311)
- Change of Assumptions	2,688
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,989
Pension Expense/Income	(2,332)
Contributions	(1,652)
Total Activity in FY 2021	(4,602)
Net Pension Liability as of 2021	\$3,553

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 564000
 Submission Unit Name: ABOITE TOWNSHIP-ALLEN COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

ABOITE TOWNSHIP-ALLEN COUNTY - 564000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 566000
 Submission Unit Name: ROSSVILLE CONS SCHOOL DISTRICT

Wages: \$674,584 Proportionate Share: 0.0001224

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$375,435	\$161,060

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,509	\$3,216
Net Difference Between Projected and Actual	0	209,121
Change of Assumptions	81,014	36,177
Changes in Proportion and Differences Between	16,848	5,469
Total	\$103,371	\$253,983

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,906)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,172
Total	(\$7,734)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,553

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$36,450)
2023	(30,814)
2024	(23,571)
2025	(59,777)
2026	0
Thereafter	0
Total	(\$150,612)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$421,242	\$161,060	(\$55,967)

PERF Net Pension Liability - Unaudited

ROSSVILLE CONS SCHOOL DISTRICT - 566000

Net Pension Liability as of 2020	\$375,435
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	682
- Net Difference Between Projected and Actual Investment	(241,252)
- Change of Assumptions	123,062
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,580)
Pension Expense/Income	(7,734)
Contributions	(75,553)
Total Activity in FY 2021	(214,375)
Net Pension Liability as of 2021	\$161,060

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 567000
 Submission Unit Name: MANCHESTER COMMUNITY SCHOOLS

Wages: \$1,964,388 Proportionate Share: 0.0003563

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,121,170	\$468,837

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,036	\$9,361
Net Difference Between Projected and Actual	0	608,741
Change of Assumptions	235,828	105,310
Changes in Proportion and Differences Between	18,558	52,025
Total	\$270,422	\$775,437

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$40,478)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,284)
Total	(\$60,762)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$217,883

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$143,961)
2023	(111,201)
2024	(75,846)
2025	(174,007)
2026	0
Thereafter	0
Total	(\$505,015)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,226,213	\$468,837	(\$162,916)

PERF Net Pension Liability - Unaudited
MANCHESTER COMMUNITY SCHOOLS - 567000

Net Pension Liability as of 2020	\$1,121,170
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,864
- Net Difference Between Projected and Actual Investment	(704,695)
- Change of Assumptions	364,123
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,980)
Pension Expense/Income	(60,762)
Contributions	(217,883)
Total Activity in FY 2021	(652,333)
Net Pension Liability as of 2021	\$468,837

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 569000
 Submission Unit Name: HANCOCK CO PUBLIC LIBRARY

Wages: \$1,769,170 Proportionate Share: 0.0003209

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$994,918	\$422,256

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,442	\$8,431
Net Difference Between Projected and Actual	0	548,260
Change of Assumptions	212,397	94,847
Changes in Proportion and Differences Between	1,330	52,576
Total	\$228,169	\$704,114

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$36,457)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,304)
Total	(\$60,761)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$197,884

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$140,550)
2023	(114,285)
2024	(64,390)
2025	(156,720)
2026	0
Thereafter	0
Total	(\$475,945)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,104,383	\$422,256	(\$146,729)

PERF Net Pension Liability - Unaudited

HANCOCK CO PUBLIC LIBRARY - 569000

Net Pension Liability as of 2020	\$994,918
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,742
- Net Difference Between Projected and Actual Investment	(633,409)
- Change of Assumptions	324,849
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,199)
Pension Expense/Income	(60,761)
Contributions	(197,884)
Total Activity in FY 2021	(572,662)
Net Pension Liability as of 2021	\$422,256

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 570000
 Submission Unit Name: GREENWOOD LIBRARY

Wages: \$595,727 Proportionate Share: 0.0001081

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$324,390	\$142,243

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,865	\$2,840
Net Difference Between Projected and Actual	0	184,690
Change of Assumptions	71,549	31,950
Changes in Proportion and Differences Between	14,519	649
Total	\$90,933	\$220,129

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,281)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,378
Total	(\$4,903)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,721

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$30,647)
2023	(26,661)
2024	(19,094)
2025	(52,794)
2026	0
Thereafter	0
Total	(\$129,196)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$372,028	\$142,243	(\$49,428)

PERF Net Pension Liability - Unaudited

GREENWOOD LIBRARY - 570000

Net Pension Liability as of 2020	\$324,390
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	633
- Net Difference Between Projected and Actual Investment	(212,453)
- Change of Assumptions	107,188
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,891)
Pension Expense/Income	(4,903)
Contributions	(66,721)
Total Activity in FY 2021	(182,147)
Net Pension Liability as of 2021	\$142,243

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 571000
 Submission Unit Name: GREENCASTLE CONSOLIDATED SCHOOLS

Wages: \$2,442,686 Proportionate Share: 0.0004430

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,418,981	\$582,921

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,938	\$11,639
Net Difference Between Projected and Actual	0	756,869
Change of Assumptions	293,213	130,935
Changes in Proportion and Differences Between	16,349	92,459
Total	\$329,500	\$991,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$50,328)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,860
Total	(\$47,468)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$273,571

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$181,277)
2023	(165,046)
2024	(99,730)
2025	(216,349)
2026	0
Thereafter	0
Total	(\$662,402)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,524,593	\$582,921	(\$202,559)

PERF Net Pension Liability - Unaudited
GREENCASTLE CONSOLIDATED SCHOOLS - 571000

Net Pension Liability as of 2020	\$1,418,981
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,211
- Net Difference Between Projected and Actual Investment	(878,311)
- Change of Assumptions	457,934
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(96,855)
Pension Expense/Income	(47,468)
Contributions	(273,571)
Total Activity in FY 2021	(836,060)
Net Pension Liability as of 2021	\$582,921

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 572000
 Submission Unit Name: BARTHOLOMEW COUNTY LIBRARY

Wages: \$1,669,501 Proportionate Share: 0.0003028

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$896,755	\$398,439

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,628	\$7,956
Net Difference Between Projected and Actual	0	517,336
Change of Assumptions	200,417	89,497
Changes in Proportion and Differences Between	51,645	1,920
Total	\$265,690	\$616,709

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,400)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,858
Total	(\$6,542)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$186,754

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$78,387)
2023	(74,095)
2024	(50,656)
2025	(147,881)
2026	0
Thereafter	0
Total	(\$351,019)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,042,092	\$398,439	(\$138,453)

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY LIBRARY - 572000

Net Pension Liability as of 2020	\$896,755
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,824
- Net Difference Between Projected and Actual Investment	(594,084)
- Change of Assumptions	297,766
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,526)
Pension Expense/Income	(6,542)
Contributions	(186,754)
Total Activity in FY 2021	(498,316)
Net Pension Liability as of 2021	\$398,439

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 575000
 Submission Unit Name: BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

Wages: \$15,115,452 Proportionate Share: 0.0027416

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$8,394,582	\$3,607,528

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,388	\$72,032
Net Difference Between Projected and Actual	0	4,684,045
Change of Assumptions	1,814,610	810,319
Changes in Proportion and Differences Between	9,893	249,333
Total	\$1,947,891	\$5,815,729

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$311,466)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,583)
Total	(\$344,049)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,690,994

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,117,674)
2023	(886,534)
2024	(524,704)
2025	(1,338,926)
2026	0
Thereafter	0
Total	(\$3,867,838)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,435,268	\$3,607,528	(\$1,253,578)

PERF Net Pension Liability - Unaudited

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION - 575000

Net Pension Liability as of 2020	\$8,394,582
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,336
- Net Difference Between Projected and Actual Investment	(5,402,486)
- Change of Assumptions	2,753,371
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(118,232)
Pension Expense/Income	(344,049)
Contributions	(1,690,994)
Total Activity in FY 2021	(4,787,054)
Net Pension Liability as of 2021	\$3,607,528

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 577000
 Submission Unit Name: EAST CHICAGO SCHOOL CITY

Wages: \$5,120,274 Proportionate Share: 0.0009287

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,849,742	\$1,222,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,797	\$24,400
Net Difference Between Projected and Actual	0	1,586,691
Change of Assumptions	614,688	274,491
Changes in Proportion and Differences Between	7,992	57,075
Total	\$664,477	\$1,942,657

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$105,507)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(189,439)
Total	(\$294,946)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$567,053

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$356,931)
2023	(287,249)
2024	(180,447)
2025	(453,553)
2026	0
Thereafter	0
Total	(\$1,278,180)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,196,138	\$1,222,028	(\$424,642)

PERF Net Pension Liability - Unaudited

EAST CHICAGO SCHOOL CITY - 577000

Net Pension Liability as of 2020	\$2,849,742
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,169
- Net Difference Between Projected and Actual Investment	(1,830,583)
- Change of Assumptions	933,964
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	125,735
Pension Expense/Income	(294,946)
Contributions	(567,053)
Total Activity in FY 2021	(1,627,714)
Net Pension Liability as of 2021	\$1,222,028

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 578000
 Submission Unit Name: TOWN OF EDINBURGH

Wages: \$2,968,861 Proportionate Share: 0.0005385

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,653,364	\$708,584

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,236	\$14,148
Net Difference Between Projected and Actual	0	920,032
Change of Assumptions	356,422	159,161
Changes in Proportion and Differences Between	56,810	27,745
Total	\$437,468	\$1,121,086

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$61,178)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,089
Total	(\$37,089)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$329,232

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$168,565)
2023	(147,295)
2024	(104,769)
2025	(262,989)
2026	0
Thereafter	0
Total	(\$683,618)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,853,258	\$708,584	(\$246,225)

PERF Net Pension Liability - Unaudited

TOWN OF EDINBURGH - 578000

Net Pension Liability as of 2020	\$1,653,364
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,994
- Net Difference Between Projected and Actual Investment	(1,061,533)
- Change of Assumptions	541,753
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(61,673)
Pension Expense/Income	(37,089)
Contributions	(329,232)
Total Activity in FY 2021	(944,780)
Net Pension Liability as of 2021	\$708,584

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 580000
 Submission Unit Name: LAKE COUNTY LIBRARY

Wages: \$3,605,321 Proportionate Share: 0.0006539

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,130,284	\$860,433

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,429	\$17,180
Net Difference Between Projected and Actual	0	1,117,193
Change of Assumptions	432,803	193,269
Changes in Proportion and Differences Between	2,247	206,117
Total	\$464,479	\$1,533,759

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$74,288)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(74,282)
Total	(\$148,570)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$396,308

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$321,019)
2023	(271,509)
2024	(157,406)
2025	(319,346)
2026	0
Thereafter	0
Total	(\$1,069,280)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,250,409	\$860,433	(\$298,991)

PERF Net Pension Liability - Unaudited

LAKE COUNTY LIBRARY - 580000

Net Pension Liability as of 2020	\$2,130,284
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,108
- Net Difference Between Projected and Actual Investment	(1,299,511)
- Change of Assumptions	683,396
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(111,966)
Pension Expense/Income	(148,570)
Contributions	(396,308)
Total Activity in FY 2021	(1,269,851)
Net Pension Liability as of 2021	\$860,433

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 582000
 Submission Unit Name: LAKE COUNTY

Wages: \$74,381,311 Proportionate Share: 0.0134910

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$39,484,406	\$17,752,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$607,173	\$354,457
Net Difference Between Projected and Actual	0	23,049,481
Change of Assumptions	8,929,423	3,987,458
Changes in Proportion and Differences Between	1,927,611	238,127
Total	\$11,464,207	\$27,629,523

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,532,676)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	976,665
Total	(\$556,011)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,171,266

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,980,583)
2023	(3,419,872)
2024	(2,176,208)
2025	(6,588,653)
2026	0
Thereafter	0
Total	(\$16,165,316)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,429,528	\$17,752,101	(\$6,168,668)

PERF Net Pension Liability - Unaudited

LAKE COUNTY - 582000

Net Pension Liability as of 2020	\$39,484,406
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,295
- Net Difference Between Projected and Actual Investment	(26,428,708)
- Change of Assumptions	13,168,865
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	171,520
Pension Expense/Income	(556,011)
Contributions	(8,171,266)
Total Activity in FY 2021	(21,732,305)
Net Pension Liability as of 2021	\$17,752,101

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 583000
 Submission Unit Name: GARY COMMUNITY SCHOOL CORPORATION

Wages: \$5,079,718 Proportionate Share: 0.0009213

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,029,455	\$1,212,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,464	\$24,206
Net Difference Between Projected and Actual	0	1,574,048
Change of Assumptions	609,790	272,303
Changes in Proportion and Differences Between	351,708	879,605
Total	\$1,002,962	\$2,750,162

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$104,666)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(633,371)
Total	(\$738,037)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$563,393

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$868,233)
2023	(201,605)
2024	(227,424)
2025	(449,938)
2026	0
Thereafter	0
Total	(\$1,747,200)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,170,671	\$1,212,290	(\$421,258)

PERF Net Pension Liability - Unaudited
GARY COMMUNITY SCHOOL CORPORATION - 583000

Net Pension Liability as of 2020	\$3,029,455
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,259
- Net Difference Between Projected and Actual Investment	(1,833,320)
- Change of Assumptions	968,699
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	344,627
Pension Expense/Income	(738,037)
Contributions	(563,393)
Total Activity in FY 2021	(1,817,165)
Net Pension Liability as of 2021	\$1,212,290

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 584000
 Submission Unit Name: CALUMET TWP-LAKE COUNTY

Wages: \$610,524 Proportionate Share: 0.0001107

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$351,876	\$145,664

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,982	\$2,908
Net Difference Between Projected and Actual	0	189,132
Change of Assumptions	73,270	32,719
Changes in Proportion and Differences Between	27,018	15,089
Total	\$105,270	\$239,848

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,576)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,400)
Total	(\$30,976)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,379

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$22,681)
2023	(33,568)
2024	(24,266)
2025	(54,063)
2026	0
Thereafter	0
Total	(\$134,578)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$380,976	\$145,664	(\$50,617)

PERF Net Pension Liability - Unaudited

CALUMET TWP-LAKE COUNTY - 584000

Net Pension Liability as of 2020	\$351,876
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	564
- Net Difference Between Projected and Actual Investment	(219,247)
- Change of Assumptions	113,867
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,041)
Pension Expense/Income	(30,976)
Contributions	(68,379)
Total Activity in FY 2021	(206,212)
Net Pension Liability as of 2021	\$145,664

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 584001
 Submission Unit Name: CALUMET TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$690,817 Proportionate Share: 0.0001253

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$386,913	\$164,876

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,639	\$3,292
Net Difference Between Projected and Actual	0	214,076
Change of Assumptions	82,934	37,034
Changes in Proportion and Differences Between	4,579	58,519
Total	\$93,152	\$312,921

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,235)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,016)
Total	(\$18,251)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,372

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$71,239)
2023	(62,595)
2024	(24,742)
2025	(61,193)
2026	0
Thereafter	0
Total	(\$219,769)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$431,222	\$164,876	(\$57,293)

PERF Net Pension Liability - Unaudited

CALUMET TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 584001

Net Pension Liability as of 2020	\$386,913
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	687
- Net Difference Between Projected and Actual Investment	(247,189)
- Change of Assumptions	126,516
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,428)
Pension Expense/Income	(18,251)
Contributions	(77,372)
Total Activity in FY 2021	(222,037)
Net Pension Liability as of 2021	\$164,876

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 585000
 Submission Unit Name: TOWN OF LONG BEACH

Wages: \$703,907 Proportionate Share: 0.0001277

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$386,610	\$168,034

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,747	\$3,355
Net Difference Between Projected and Actual	0	218,176
Change of Assumptions	84,522	37,744
Changes in Proportion and Differences Between	550	24,962
Total	\$90,819	\$284,237

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,508)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,323)
Total	(\$30,831)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,838

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$59,405)
2023	(48,279)
2024	(23,368)
2025	(62,366)
2026	0
Thereafter	0
Total	(\$193,418)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$439,482	\$168,034	(\$58,390)

PERF Net Pension Liability - Unaudited

TOWN OF LONG BEACH - 585000

Net Pension Liability as of 2020	\$386,610
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	733
- Net Difference Between Projected and Actual Investment	(251,264)
- Change of Assumptions	127,331
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,293
Pension Expense/Income	(30,831)
Contributions	(78,838)
Total Activity in FY 2021	(218,576)
Net Pension Liability as of 2021	\$168,034

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 586001
 Submission Unit Name: HOBART TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$185,866 Proportionate Share: 0.0000337

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$112,963	\$44,344

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,517	\$885
Net Difference Between Projected and Actual	0	57,577
Change of Assumptions	22,305	9,961
Changes in Proportion and Differences Between	162	23,904
Total	\$23,984	\$92,327

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,829)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,758)
Total	(\$19,587)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,819

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$25,306)
2023	(17,790)
2024	(8,789)
2025	(16,458)
2026	0
Thereafter	0
Total	(\$68,343)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$115,979	\$44,344	(\$15,409)

PERF Net Pension Liability - Unaudited

HOBART TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 586001

Net Pension Liability as of 2020	\$112,963
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148
- Net Difference Between Projected and Actual Investment	(67,245)
- Change of Assumptions	35,881
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,003
Pension Expense/Income	(19,587)
Contributions	(20,819)
Total Activity in FY 2021	(68,619)
Net Pension Liability as of 2021	\$44,344

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 587000
 Submission Unit Name: ROYAL CENTER TWP LIBRARY

Wages: \$31,300 Proportionate Share: 0.0000057

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$16,914	\$7,500

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$257	\$150
Net Difference Between Projected and Actual	0	9,738
Change of Assumptions	3,773	1,685
Changes in Proportion and Differences Between	273	297
Total	\$4,303	\$11,870

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$648)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(299)
Total	(\$947)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,506

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,222)
2023	(1,598)
2024	(963)
2025	(2,784)
2026	0
Thereafter	0
Total	(\$7,567)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,617	\$7,500	(\$2,606)

PERF Net Pension Liability - Unaudited

ROYAL CENTER TWP LIBRARY - 587000

Net Pension Liability as of 2020	\$16,914
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34
- Net Difference Between Projected and Actual Investment	(11,186)
- Change of Assumptions	5,612
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	579
Pension Expense/Income	(947)
Contributions	(3,506)
Total Activity in FY 2021	(9,414)
Net Pension Liability as of 2021	\$7,500

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 588000
 Submission Unit Name: LAKE RIDGE SCHOOLS

Wages: \$1,638,475 Proportionate Share: 0.0002972

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$860,812	\$391,070

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,376	\$7,809
Net Difference Between Projected and Actual	0	507,769
Change of Assumptions	196,711	87,842
Changes in Proportion and Differences Between	30,426	91,696
Total	\$240,513	\$695,116

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$33,764)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(55,889)
Total	(\$89,653)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,509

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$156,588)
2023	(107,846)
2024	(45,024)
2025	(145,145)
2026	0
Thereafter	0
Total	(\$454,603)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,022,819	\$391,070	(\$135,893)

PERF Net Pension Liability - Unaudited

LAKE RIDGE SCHOOLS - 588000

Net Pension Liability as of 2020	\$860,812
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,874
- Net Difference Between Projected and Actual Investment	(581,441)
- Change of Assumptions	288,226
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	94,761
Pension Expense/Income	(89,653)
Contributions	(183,509)
Total Activity in FY 2021	(469,742)
Net Pension Liability as of 2021	\$391,070

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 592000
 Submission Unit Name: TWIN LAKES SCHOOL CORP

Wages: \$2,755,512 Proportionate Share: 0.0004998

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,473,952	\$657,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,494	\$13,132
Net Difference Between Projected and Actual	0	853,912
Change of Assumptions	330,808	147,723
Changes in Proportion and Differences Between	119,650	6,534
Total	\$472,952	\$1,021,301

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$56,781)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	33,700
Total	(\$23,081)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$304,344

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$117,116)
2023	(104,188)
2024	(82,957)
2025	(244,088)
2026	0
Thereafter	0
Total	(\$548,349)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,720,071	\$657,661	(\$228,530)

PERF Net Pension Liability - Unaudited

TWIN LAKES SCHOOL CORP - 592000

Net Pension Liability as of 2020	\$1,473,952
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,038
- Net Difference Between Projected and Actual Investment	(980,059)
- Change of Assumptions	490,195
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,040)
Pension Expense/Income	(23,081)
Contributions	(304,344)
Total Activity in FY 2021	(816,291)
Net Pension Liability as of 2021	\$657,661

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 600000
 Submission Unit Name: PERU COMMUNITY SCHOOL CORP

Wages: \$1,581,922 Proportionate Share: 0.0002869

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$863,833	\$377,517

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,912	\$7,538
Net Difference Between Projected and Actual	0	490,171
Change of Assumptions	189,893	84,797
Changes in Proportion and Differences Between	2,501	31,933
Total	\$205,306	\$614,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$32,594)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,045)
Total	(\$76,639)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$176,902

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$128,822)
2023	(88,791)
2024	(51,407)
2025	(140,113)
2026	0
Thereafter	0
Total	(\$409,133)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$987,372	\$377,517	(\$131,183)

PERF Net Pension Liability - Unaudited

PERU COMMUNITY SCHOOL CORP - 600000

Net Pension Liability as of 2020	\$863,833
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,667
- Net Difference Between Projected and Actual Investment	(564,101)
- Change of Assumptions	285,083
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,576
Pension Expense/Income	(76,639)
Contributions	(176,902)
Total Activity in FY 2021	(486,316)
Net Pension Liability as of 2021	\$377,517

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 601000
 Submission Unit Name: PORTAGE TOWNSHIP SCHOOLS

Wages: \$11,390,592 Proportionate Share: 0.0020660

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$6,006,356	\$2,718,541

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,982	\$54,281
Net Difference Between Projected and Actual	0	3,529,778
Change of Assumptions	1,367,444	610,636
Changes in Proportion and Differences Between	193,028	166,006
Total	\$1,653,454	\$4,360,701

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$234,713)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	114,385
Total	(\$120,328)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,261,797

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$776,465)
2023	(600,445)
2024	(321,355)
2025	(1,008,982)
2026	0
Thereafter	0
Total	(\$2,707,247)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,110,178	\$2,718,541	(\$944,664)

PERF Net Pension Liability - Unaudited

PORTAGE TOWNSHIP SCHOOLS - 601000

Net Pension Liability as of 2020	\$6,006,356
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,929
- Net Difference Between Projected and Actual Investment	(4,043,825)
- Change of Assumptions	2,008,282
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	116,924
Pension Expense/Income	(120,328)
Contributions	(1,261,797)
Total Activity in FY 2021	(3,287,815)
Net Pension Liability as of 2021	\$2,718,541

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 602000
 Submission Unit Name: CITY OF HAMMOND

Wages: \$13,010,887 Proportionate Share: 0.0023599

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,178,873	\$3,105,269

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,209	\$62,003
Net Difference Between Projected and Actual	0	4,031,908
Change of Assumptions	1,561,971	697,502
Changes in Proportion and Differences Between	26,006	171,646
Total	\$1,694,186	\$4,963,059

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$268,102)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(93,372)
Total	(\$361,474)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,433,968

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$906,280)
2023	(765,071)
2024	(445,009)
2025	(1,152,513)
2026	0
Thereafter	0
Total	(\$3,268,873)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,121,640	\$3,105,269	(\$1,079,048)

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND - 602000

Net Pension Liability as of 2020	\$7,178,873
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,403
- Net Difference Between Projected and Actual Investment	(4,646,304)
- Change of Assumptions	2,360,246
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,507)
Pension Expense/Income	(361,474)
Contributions	(1,433,968)
Total Activity in FY 2021	(4,073,604)
Net Pension Liability as of 2021	\$3,105,269

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 602001
 Submission Unit Name: CITY OF HAMMOND-CITY OF HAMMOND WATER WORKS

Wages: \$3,733,145 Proportionate Share: 0.0006771

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,949,665	\$890,960

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,473	\$17,790
Net Difference Between Projected and Actual	0	1,156,831
Change of Assumptions	448,159	200,127
Changes in Proportion and Differences Between	82,703	78,157
Total	\$561,335	\$1,452,905

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$76,923)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,387)
Total	(\$101,310)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$408,154

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$253,620)
2023	(205,317)
2024	(101,954)
2025	(330,679)
2026	0
Thereafter	0
Total	(\$891,570)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,330,252	\$890,960	(\$309,599)

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND-CITY OF HAMMOND WATER WORKS - 602001

Net Pension Liability as of 2020	\$1,949,665
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,318
- Net Difference Between Projected and Actual Investment	(1,323,691)
- Change of Assumptions	654,261
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	115,871
Pension Expense/Income	(101,310)
Contributions	(408,154)
Total Activity in FY 2021	(1,058,705)
Net Pension Liability as of 2021	\$890,960

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 602002
 Submission Unit Name: CITY OF HAMMOND-HAMMOND SANITARY DISTRICT

Wages: \$4,951,115 Proportionate Share: 0.0008980

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,746,142	\$1,181,631

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,415	\$23,594
Net Difference Between Projected and Actual	0	1,534,240
Change of Assumptions	594,368	265,417
Changes in Proportion and Differences Between	3,852	93,548
Total	\$638,635	\$1,916,799

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$102,019)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(71,511)
Total	(\$173,530)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$554,525

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$377,230)
2023	(291,483)
2024	(170,891)
2025	(438,560)
2026	0
Thereafter	0
Total	(\$1,278,164)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,090,484	\$1,181,631	(\$410,604)

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND-HAMMOND SANITARY DISTRICT - 602002

Net Pension Liability as of 2020	\$2,746,142
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,037
- Net Difference Between Projected and Actual Investment	(1,769,265)
- Change of Assumptions	901,132
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,640
Pension Expense/Income	(173,530)
Contributions	(554,525)
Total Activity in FY 2021	(1,564,511)
Net Pension Liability as of 2021	\$1,181,631

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 602003
 Submission Unit Name: HAMMOND PORT AUTHORITY

Wages: \$1,236,690 Proportionate Share: 0.0002243

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$676,568	\$295,145

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,095	\$5,893
Net Difference Between Projected and Actual	0	383,218
Change of Assumptions	148,460	66,295
Changes in Proportion and Differences Between	1,697	33,004
Total	\$160,252	\$488,410

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$25,482)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,156)
Total	(\$55,638)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$138,510

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$100,750)
2023	(77,428)
2024	(40,439)
2025	(109,541)
2026	0
Thereafter	0
Total	(\$328,158)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$771,933	\$295,145	(\$102,560)

PERF Net Pension Liability - Unaudited

HAMMOND PORT AUTHORITY - 602003

Net Pension Liability as of 2020	\$676,568
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,299
- Net Difference Between Projected and Actual Investment	(441,121)
- Change of Assumptions	223,134
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,413
Pension Expense/Income	(55,638)
Contributions	(138,510)
Total Activity in FY 2021	(381,423)
Net Pension Liability as of 2021	\$295,145

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 604000
 Submission Unit Name: CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$1,792,610 Proportionate Share: 0.0003251

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$939,947	\$427,782

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,631	\$8,542
Net Difference Between Projected and Actual	0	555,436
Change of Assumptions	215,177	96,088
Changes in Proportion and Differences Between	35,986	15,397
Total	\$265,794	\$675,463

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$36,934)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,601)
Total	(\$46,535)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$200,689

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$115,809)
2023	(86,230)
2024	(48,859)
2025	(158,771)
2026	0
Thereafter	0
Total	(\$409,669)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,118,838	\$427,782	(\$148,650)

PERF Net Pension Liability - Unaudited

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION - 604000

Net Pension Liability as of 2020	\$939,947
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,056
- Net Difference Between Projected and Actual Investment	(635,880)
- Change of Assumptions	314,935
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,948
Pension Expense/Income	(46,535)
Contributions	(200,689)
Total Activity in FY 2021	(512,165)
Net Pension Liability as of 2021	\$427,782

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 606000
 Submission Unit Name: CLARKSVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$2,179,814 Proportionate Share: 0.0003954

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,245,913	\$520,286

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,795	\$10,389
Net Difference Between Projected and Actual	0	675,544
Change of Assumptions	261,707	116,866
Changes in Proportion and Differences Between	575	67,535
Total	\$280,077	\$870,334

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$44,920)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(58,469)
Total	(\$103,389)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$242,485

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$173,210)
2023	(139,512)
2024	(84,431)
2025	(193,104)
2026	0
Thereafter	0
Total	(\$590,257)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,360,776	\$520,286	(\$180,794)

PERF Net Pension Liability - Unaudited
CLARKSVILLE COMMUNITY SCHOOL CORPORATION - 606000

Net Pension Liability as of 2020	\$1,245,913
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,060
- Net Difference Between Projected and Actual Investment	(782,174)
- Change of Assumptions	404,437
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,076)
Pension Expense/Income	(103,389)
Contributions	(242,485)
Total Activity in FY 2021	(725,627)
Net Pension Liability as of 2021	\$520,286

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 607000
 Submission Unit Name: AKRON PUBLIC LIBRARY

Wages: \$47,361 Proportionate Share: 0.0000086

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$25,975	\$11,316

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$387	\$226
Net Difference Between Projected and Actual	0	14,693
Change of Assumptions	5,692	2,542
Changes in Proportion and Differences Between	33	413
Total	\$6,112	\$17,874

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$977)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(191)
Total	(\$1,168)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,304

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,295)
2023	(2,706)
2024	(1,561)
2025	(4,200)
2026	0
Thereafter	0
Total	(\$11,762)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,597	\$11,316	(\$3,932)

PERF Net Pension Liability - Unaudited

AKRON PUBLIC LIBRARY - 607000

Net Pension Liability as of 2020	\$25,975
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50
- Net Difference Between Projected and Actual Investment	(16,916)
- Change of Assumptions	8,562
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	117
Pension Expense/Income	(1,168)
Contributions	(5,304)
Total Activity in FY 2021	(14,659)
Net Pension Liability as of 2021	\$11,316

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 608000
 Submission Unit Name: WABASH COUNTY

Wages: \$5,381,216 Proportionate Share: 0.0009760

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,933,105	\$1,284,267

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,926	\$25,643
Net Difference Between Projected and Actual	0	1,667,504
Change of Assumptions	645,995	288,471
Changes in Proportion and Differences Between	81,053	13,747
Total	\$770,974	\$1,995,365

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$110,881)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,714
Total	(\$87,167)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$602,695

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$319,965)
2023	(254,418)
2024	(173,355)
2025	(476,653)
2026	0
Thereafter	0
Total	(\$1,224,391)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,358,922	\$1,284,267	(\$446,269)

PERF Net Pension Liability - Unaudited

WABASH COUNTY - 608000

Net Pension Liability as of 2020	\$2,933,105
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,698
- Net Difference Between Projected and Actual Investment	(1,918,530)
- Change of Assumptions	968,660
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,804)
Pension Expense/Income	(87,167)
Contributions	(602,695)
Total Activity in FY 2021	(1,648,838)
Net Pension Liability as of 2021	\$1,284,267

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 609000
 Submission Unit Name: HOBART SCHOOL CITY

Wages: \$5,307,892 Proportionate Share: 0.0009627

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,855,783	\$1,266,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,327	\$25,294
Net Difference Between Projected and Actual	0	1,644,781
Change of Assumptions	637,192	284,540
Changes in Proportion and Differences Between	97,482	10,819
Total	\$778,001	\$1,965,434

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$109,370)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	59,772
Total	(\$49,598)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$588,202

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$297,331)
2023	(256,571)
2024	(163,374)
2025	(470,157)
2026	0
Thereafter	0
Total	(\$1,187,433)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,313,150	\$1,266,767	(\$440,188)

PERF Net Pension Liability - Unaudited

HOBART SCHOOL CITY - 609000

Net Pension Liability as of 2020	\$2,855,783
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,780
- Net Difference Between Projected and Actual Investment	(1,889,190)
- Change of Assumptions	947,678
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,484)
Pension Expense/Income	(49,598)
Contributions	(588,202)
Total Activity in FY 2021	(1,589,016)
Net Pension Liability as of 2021	\$1,266,767

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 611000
 Submission Unit Name: MARION COMMUNITY SCHOOLS

Wages: \$6,578,387 Proportionate Share: 0.0011932

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,410,327	\$1,570,069

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,701	\$31,350
Net Difference Between Projected and Actual	0	2,038,592
Change of Assumptions	789,755	352,667
Changes in Proportion and Differences Between	197,563	96,426
Total	\$1,041,019	\$2,519,035

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	(21,110)
Total	(\$156,666)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$736,673

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$388,551)
2023	(336,912)
2024	(169,824)
2025	(582,729)
2026	0
Thereafter	0
Total	(\$1,478,016)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,106,420	\$1,570,069	(\$545,583)

PERF Net Pension Liability - Unaudited

MARION COMMUNITY SCHOOLS - 611000

Net Pension Liability as of 2020	\$3,410,327
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,718
- Net Difference Between Projected and Actual Investment	(2,330,461)
- Change of Assumptions	1,147,658
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	228,166
Pension Expense/Income	(156,666)
Contributions	(736,673)
Total Activity in FY 2021	(1,840,258)
Net Pension Liability as of 2021	\$1,570,069

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 613000
 Submission Unit Name: RICHMOND COMMUNITY SCHOOLS

Wages: \$4,743,542 Proportionate Share: 0.0008604

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,752,485	\$1,132,155

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,723	\$22,606
Net Difference Between Projected and Actual	0	1,470,000
Change of Assumptions	569,482	254,304
Changes in Proportion and Differences Between	32,849	133,809
Total	\$641,054	\$1,880,719

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$97,748)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,482)
Total	(\$113,230)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$529,565

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$326,840)
2023	(299,390)
2024	(193,239)
2025	(420,196)
2026	0
Thereafter	0
Total	(\$1,239,665)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,961,083	\$1,132,155	(\$393,412)

PERF Net Pension Liability - Unaudited

RICHMOND COMMUNITY SCHOOLS - 613000

Net Pension Liability as of 2020	\$2,752,485
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,307
- Net Difference Between Projected and Actual Investment	(1,705,568)
- Change of Assumptions	888,681
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(164,955)
Pension Expense/Income	(113,230)
Contributions	(529,565)
Total Activity in FY 2021	(1,620,330)
Net Pension Liability as of 2021	\$1,132,155

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 614000
 Submission Unit Name: MSD WASHINGTON TOWNSHIP-MARION COUNTY

Wages: \$15,424,742 Proportionate Share: 0.0027977

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$8,739,511	\$3,681,347

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$125,913	\$73,506
Net Difference Between Projected and Actual	0	4,779,893
Change of Assumptions	1,851,742	826,900
Changes in Proportion and Differences Between	131,622	268,029
Total	\$2,109,277	\$5,948,328

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$317,839)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	56,211
Total	(\$261,628)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,710,094

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,020,624)
2023	(871,764)
2024	(580,340)
2025	(1,366,323)
2026	0
Thereafter	0
Total	(\$3,839,051)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,628,337	\$3,681,347	(\$1,279,229)

PERF Net Pension Liability - Unaudited

MSD WASHINGTON TOWNSHIP-MARION COUNTY - 614000

Net Pension Liability as of 2020	\$8,739,511
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,907
- Net Difference Between Projected and Actual Investment	(5,527,854)
- Change of Assumptions	2,845,791
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(419,286)
Pension Expense/Income	(261,628)
Contributions	(1,710,094)
Total Activity in FY 2021	(5,058,164)
Net Pension Liability as of 2021	\$3,681,347

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 615000
 Submission Unit Name: SOUTH SPENCER CO SCHOOL CORP

Wages: \$2,054,523 Proportionate Share: 0.0003726

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,162,248	\$490,285

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,769	\$9,790
Net Difference Between Projected and Actual	0	636,590
Change of Assumptions	246,616	110,127
Changes in Proportion and Differences Between	390	40,170
Total	\$263,775	\$796,677

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$42,330)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,902)
Total	(\$67,232)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$230,071

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$150,562)
2023	(123,984)
2024	(76,387)
2025	(181,969)
2026	0
Thereafter	0
Total	(\$532,902)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,282,310	\$490,285	(\$170,369)

PERF Net Pension Liability - Unaudited

SOUTH SPENCER CO SCHOOL CORP - 615000

Net Pension Liability as of 2020	\$1,162,248
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,992
- Net Difference Between Projected and Actual Investment	(736,060)
- Change of Assumptions	378,653
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,245)
Pension Expense/Income	(67,232)
Contributions	(230,071)
Total Activity in FY 2021	(671,963)
Net Pension Liability as of 2021	\$490,285

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 616000
 Submission Unit Name: MARTIN COUNTY

Wages: \$1,915,037 Proportionate Share: 0.0003473

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,005,791	\$456,994

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,631	\$9,125
Net Difference Between Projected and Actual	0	593,365
Change of Assumptions	229,871	102,649
Changes in Proportion and Differences Between	43,432	26,240
Total	\$288,934	\$731,379

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$39,456)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,346
Total	(\$12,110)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$209,542

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$118,450)
2023	(100,748)
2024	(53,637)
2025	(169,610)
2026	0
Thereafter	0
Total	(\$442,445)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,195,239	\$456,994	(\$158,801)

PERF Net Pension Liability - Unaudited

MARTIN COUNTY - 616000

Net Pension Liability as of 2020	\$1,005,791
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,190
- Net Difference Between Projected and Actual Investment	(679,444)
- Change of Assumptions	336,787
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,322
Pension Expense/Income	(12,110)
Contributions	(209,542)
Total Activity in FY 2021	(548,797)
Net Pension Liability as of 2021	\$456,994

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 616001
 Submission Unit Name: MARTIN COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$111,896 Proportionate Share: 0.0000203

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$30,808	\$26,712

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$914	\$533
Net Difference Between Projected and Actual	0	34,683
Change of Assumptions	13,436	6,000
Changes in Proportion and Differences Between	25,234	9,553
Total	\$39,584	\$50,769

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,306)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,932
Total	\$626

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,266

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,199)
2023	629
2024	2,299
2025	(9,914)
2026	0
Thereafter	0
Total	(\$11,185)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$69,863	\$26,712	(\$9,282)

PERF Net Pension Liability - Unaudited

MARTIN COUNTY SOLID WASTE MANAGEMENT DISTRICT - 616001

Net Pension Liability as of 2020	\$30,808
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	249
- Net Difference Between Projected and Actual Investment	(37,320)
- Change of Assumptions	13,855
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,760
Pension Expense/Income	626
Contributions	(6,266)
Total Activity in FY 2021	(4,096)
Net Pension Liability as of 2021	\$26,712

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 617000
 Submission Unit Name: TIPTON COMMUNITY SCHOOL CORP

Wages: \$1,887,773 Proportionate Share: 0.0003424

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$965,016	\$450,546

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,410	\$8,996
Net Difference Between Projected and Actual	0	584,993
Change of Assumptions	226,628	101,201
Changes in Proportion and Differences Between	58,456	19,791
Total	\$300,494	\$714,981

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$38,899)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,700)
Total	(\$59,599)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$211,422

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$118,921)
2023	(82,888)
2024	(45,459)
2025	(167,219)
2026	0
Thereafter	0
Total	(\$414,487)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,178,376	\$450,546	(\$156,560)

PERF Net Pension Liability - Unaudited

TIPTON COMMUNITY SCHOOL CORP - 617000

Net Pension Liability as of 2020	\$965,016
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,274
- Net Difference Between Projected and Actual Investment	(667,583)
- Change of Assumptions	326,496
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,364
Pension Expense/Income	(59,599)
Contributions	(211,422)
Total Activity in FY 2021	(514,470)
Net Pension Liability as of 2021	\$450,546

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 619000
 Submission Unit Name: NOBLESVILLE CONSOLIDATED SCHOOLS

Wages: \$18,022,241 Proportionate Share: 0.0032688

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,114,946	\$4,301,243

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$147,115	\$85,883
Net Difference Between Projected and Actual	0	5,584,771
Change of Assumptions	2,163,553	966,141
Changes in Proportion and Differences Between	858,159	24,502
Total	\$3,168,827	\$6,661,297

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$371,359)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	500,428
Total	\$129,069

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,010,941

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$801,813)
2023	(682,153)
2024	(412,107)
2025	(1,596,397)
2026	0
Thereafter	0
Total	(\$3,492,470)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,249,636	\$4,301,243	(\$1,494,637)

PERF Net Pension Liability - Unaudited
NOBLESVILLE CONSOLIDATED SCHOOLS - 619000

Net Pension Liability as of 2020	\$9,114,946
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,121
- Net Difference Between Projected and Actual Investment	(6,364,863)
- Change of Assumptions	3,096,586
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	314,325
Pension Expense/Income	129,069
Contributions	(2,010,941)
Total Activity in FY 2021	(4,813,703)
Net Pension Liability as of 2021	\$4,301,243

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 622000
 Submission Unit Name: ORANGE COUNTY

Wages: \$2,177,727 Proportionate Share: 0.0003950

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,284,876	\$519,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,777	\$10,378
Net Difference Between Projected and Actual	0	674,861
Change of Assumptions	261,443	116,748
Changes in Proportion and Differences Between	44,454	86,181
Total	\$323,674	\$888,168

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$44,875)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,881
Total	(\$31,994)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,249

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$140,983)
2023	(136,819)
2024	(93,785)
2025	(192,907)
2026	0
Thereafter	0
Total	(\$564,494)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,359,400	\$519,760	(\$180,611)

PERF Net Pension Liability - Unaudited

ORANGE COUNTY - 622000

Net Pension Liability as of 2020	\$1,284,876
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,886
- Net Difference Between Projected and Actual Investment	(784,826)
- Change of Assumptions	412,409
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(119,342)
Pension Expense/Income	(31,994)
Contributions	(243,249)
Total Activity in FY 2021	(765,116)
Net Pension Liability as of 2021	\$519,760

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 622001
 Submission Unit Name: ORANGE COUNTY HIGHWAY DEPT

Wages: \$980,080 Proportionate Share: 0.0001778

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$597,736	\$233,958

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,002	\$4,671
Net Difference Between Projected and Actual	0	303,773
Change of Assumptions	117,682	52,551
Changes in Proportion and Differences Between	26,535	51,174
Total	\$152,219	\$412,169

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$20,199)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(524)
Total	(\$20,723)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,769

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$62,994)
2023	(63,314)
2024	(46,809)
2025	(86,833)
2026	0
Thereafter	0
Total	(\$259,950)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$611,902	\$233,958	(\$81,298)

PERF Net Pension Liability - Unaudited

ORANGE COUNTY HIGHWAY DEPT - 622001

Net Pension Liability as of 2020	\$597,736
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	766
- Net Difference Between Projected and Actual Investment	(354,930)
- Change of Assumptions	189,674
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68,796)
Pension Expense/Income	(20,723)
Contributions	(109,769)
Total Activity in FY 2021	(363,778)
Net Pension Liability as of 2021	\$233,958

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 625000
 Submission Unit Name: NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY

Wages: \$597,975 Proportionate Share: 0.0001085

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$331,941	\$142,769

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,883	\$2,851
Net Difference Between Projected and Actual	0	185,373
Change of Assumptions	71,814	32,069
Changes in Proportion and Differences Between	288	13,044
Total	\$76,985	\$233,337

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,326)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(55,969)
Total	(\$68,295)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,973

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$48,973)
2023	(33,702)
2024	(20,687)
2025	(52,990)
2026	0
Thereafter	0
Total	(\$156,352)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$373,405	\$142,769	(\$49,611)

PERF Net Pension Liability - Unaudited
NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY - 625000

Net Pension Liability as of 2020	\$331,941
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	608
- Net Difference Between Projected and Actual Investment	(213,782)
- Change of Assumptions	108,908
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,362
Pension Expense/Income	(68,295)
Contributions	(66,973)
Total Activity in FY 2021	(189,172)
Net Pension Liability as of 2021	\$142,769

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 627000
 Submission Unit Name: VIGO COUNTY

Wages: \$22,275,567 Proportionate Share: 0.0040402

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$11,688,624	\$5,316,288

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$181,832	\$106,150
Net Difference Between Projected and Actual	0	6,902,714
Change of Assumptions	2,674,128	1,194,139
Changes in Proportion and Differences Between	567,067	232,750
Total	\$3,423,027	\$8,435,753

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$458,996)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	270,182
Total	(\$188,814)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,464,653

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,428,160)
2023	(996,127)
2024	(615,311)
2025	(1,973,128)
2026	0
Thereafter	0
Total	(\$5,012,726)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,904,424	\$5,316,288	(\$1,847,354)

PERF Net Pension Liability - Unaudited

VIGO COUNTY - 627000

Net Pension Liability as of 2020	\$11,688,624
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,528
- Net Difference Between Projected and Actual Investment	(7,903,071)
- Change of Assumptions	3,915,410
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	243,264
Pension Expense/Income	(188,814)
Contributions	(2,464,653)
Total Activity in FY 2021	(6,372,336)
Net Pension Liability as of 2021	\$5,316,288

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 627002
 Submission Unit Name: VIGO COUNTY-CONVENTION AND TOURISM BUREAU

Wages: \$177,382 Proportionate Share: 0.0000322

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$84,269	\$42,370

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,449	\$846
Net Difference Between Projected and Actual	0	55,014
Change of Assumptions	21,313	9,517
Changes in Proportion and Differences Between	10,724	25,737
Total	\$33,486	\$91,114

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,658)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,386)
Total	(\$13,044)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,867

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$22,697)
2023	(16,482)
2024	(2,723)
2025	(15,726)
2026	0
Thereafter	0
Total	(\$57,628)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$110,817	\$42,370	(\$14,723)

PERF Net Pension Liability - Unaudited

VIGO COUNTY-CONVENTION AND TOURISM BUREAU - 627002

Net Pension Liability as of 2020	\$84,269
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	241
- Net Difference Between Projected and Actual Investment	(62,226)
- Change of Assumptions	29,354
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,643
Pension Expense/Income	(13,044)
Contributions	(19,867)
Total Activity in FY 2021	(41,899)
Net Pension Liability as of 2021	\$42,370

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 629000
 Submission Unit Name: KOSCIUSKO COUNTY

Wages: \$10,187,807 Proportionate Share: 0.0018478

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,599,207	\$2,431,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,162	\$48,548
Net Difference Between Projected and Actual	0	3,156,981
Change of Assumptions	1,223,022	546,144
Changes in Proportion and Differences Between	245,886	27,472
Total	\$1,552,070	\$3,779,145

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$209,924)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	178,640
Total	(\$31,284)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,138,592

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$514,527)
2023	(470,323)
2024	(339,808)
2025	(902,417)
2026	0
Thereafter	0
Total	(\$2,227,075)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,359,238	\$2,431,423	(\$844,894)

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY - 629000

Net Pension Liability as of 2020	\$5,599,207
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,589
- Net Difference Between Projected and Actual Investment	(3,636,183)
- Change of Assumptions	1,843,519
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(215,833)
Pension Expense/Income	(31,284)
Contributions	(1,138,592)
Total Activity in FY 2021	(3,167,784)
Net Pension Liability as of 2021	\$2,431,423

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 629001

Submission Unit Name: KOSCIUSKO COUNTY-KOSCIUSKO COUNTY HIGHWAY DEPT

Wages: \$1,963,794 Proportionate Share: 0.0003562

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,066,803	\$468,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,031	\$9,359
Net Difference Between Projected and Actual	0	608,571
Change of Assumptions	235,762	105,280
Changes in Proportion and Differences Between	14,836	23,966
Total	\$266,629	\$747,176

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$40,467)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,754
Total	(\$25,713)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$214,082

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$130,240)
2023	(112,699)
2024	(63,648)
2025	(173,960)
2026	0
Thereafter	0
Total	(\$480,547)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,225,869	\$468,705	(\$162,870)

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY-KOSCIUSKO COUNTY HIGHWAY DEPT - 629001

Net Pension Liability as of 2020	\$1,066,803
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,094
- Net Difference Between Projected and Actual Investment	(699,872)
- Change of Assumptions	352,759
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,284)
Pension Expense/Income	(25,713)
Contributions	(214,082)
Total Activity in FY 2021	(598,098)
Net Pension Liability as of 2021	\$468,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 630000
 Submission Unit Name: WEST LAFAYETTE SCHOOL CITY

Wages: \$539,541 Proportionate Share: 0.0000979

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$290,562	\$128,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,406	\$2,572
Net Difference Between Projected and Actual	0	167,263
Change of Assumptions	64,798	28,936
Changes in Proportion and Differences Between	18,336	11,439
Total	\$87,540	\$210,210

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,122)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,295)
Total	(\$21,417)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,929

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$36,957)
2023	(21,276)
2024	(16,625)
2025	(47,812)
2026	0
Thereafter	0
Total	(\$122,670)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$336,925	\$128,821	(\$44,764)

PERF Net Pension Liability - Unaudited

WEST LAFAYETTE SCHOOL CITY - 630000

Net Pension Liability as of 2020	\$290,562
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	587
- Net Difference Between Projected and Actual Investment	(192,130)
- Change of Assumptions	96,403
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,745
Pension Expense/Income	(21,417)
Contributions	(59,929)
Total Activity in FY 2021	(161,741)
Net Pension Liability as of 2021	\$128,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 631000
 Submission Unit Name: WAYNE COUNTY

Wages: \$11,075,599 Proportionate Share: 0.0020088

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$6,981,943	\$2,643,275

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,408	\$52,778
Net Difference Between Projected and Actual	0	3,432,051
Change of Assumptions	1,329,585	593,730
Changes in Proportion and Differences Between	33,204	771,849
Total	\$1,453,197	\$4,850,408

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$228,214)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(234,876)
Total	(\$463,090)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,233,578

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$973,812)
2023	(857,179)
2024	(585,174)
2025	(981,046)
2026	0
Thereafter	0
Total	(\$3,397,211)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,913,323	\$2,643,275	(\$918,510)

PERF Net Pension Liability - Unaudited

WAYNE COUNTY - 631000

Net Pension Liability as of 2020	\$6,981,943
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,672
- Net Difference Between Projected and Actual Investment	(4,029,593)
- Change of Assumptions	2,190,600
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(810,679)
Pension Expense/Income	(463,090)
Contributions	(1,233,578)
Total Activity in FY 2021	(4,338,668)
Net Pension Liability as of 2021	\$2,643,275

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 631001
 Submission Unit Name: WAYNE COUNTY-WAYNE COUNTY HIGHWAY DEPARTMENT

Wages: \$1,492,379 Proportionate Share: 0.0002707

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$814,902	\$356,200

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,183	\$7,112
Net Difference Between Projected and Actual	0	462,493
Change of Assumptions	179,171	80,009
Changes in Proportion and Differences Between	10,105	21,427
Total	\$201,459	\$571,041

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$30,753)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,542
Total	(\$29,211)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$167,146

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$100,669)
2023	(88,294)
2024	(48,417)
2025	(132,202)
2026	0
Thereafter	0
Total	(\$369,582)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$931,619	\$356,200	(\$123,776)

PERF Net Pension Liability - Unaudited

WAYNE COUNTY-WAYNE COUNTY HIGHWAY DEPARTMENT - 631001

Net Pension Liability as of 2020	\$814,902
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,574
- Net Difference Between Projected and Actual Investment	(532,235)
- Change of Assumptions	268,954
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(638)
Pension Expense/Income	(29,211)
Contributions	(167,146)
Total Activity in FY 2021	(458,702)
Net Pension Liability as of 2021	\$356,200

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 634000
 Submission Unit Name: RUSH COUNTY SCHOOLS

Wages: \$3,399,227 Proportionate Share: 0.0006165

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,925,199	\$811,220

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,746	\$16,198
Net Difference Between Projected and Actual	0	1,053,295
Change of Assumptions	408,049	182,215
Changes in Proportion and Differences Between	43,399	113,741
Total	\$479,194	\$1,365,449

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$70,039)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,828
Total	(\$67,211)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$373,866

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$229,233)
2023	(227,571)
2024	(128,369)
2025	(301,082)
2026	0
Thereafter	0
Total	(\$886,255)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,121,696	\$811,220	(\$281,890)

PERF Net Pension Liability - Unaudited

RUSH COUNTY SCHOOLS - 634000

Net Pension Liability as of 2020	\$1,925,199
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,287
- Net Difference Between Projected and Actual Investment	(1,218,061)
- Change of Assumptions	626,965
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(85,093)
Pension Expense/Income	(67,211)
Contributions	(373,866)
Total Activity in FY 2021	(1,113,979)
Net Pension Liability as of 2021	\$811,220

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 636000
 Submission Unit Name: LAPORTE COMMUNITY SCHOOL CORPORATION

Wages: \$8,140,067 Proportionate Share: 0.0014764

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,541,465	\$1,942,718

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,447	\$38,790
Net Difference Between Projected and Actual	0	2,522,441
Change of Assumptions	977,200	436,371
Changes in Proportion and Differences Between	135,116	78,616
Total	\$1,178,763	\$3,076,218

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$167,730)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	84,910
Total	(\$82,820)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$908,656

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$468,885)
2023	(419,548)
2024	(287,988)
2025	(721,034)
2026	0
Thereafter	0
Total	(\$1,897,455)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,081,058	\$1,942,718	(\$675,074)

PERF Net Pension Liability - Unaudited
LAPORTE COMMUNITY SCHOOL CORPORATION - 636000

Net Pension Liability as of 2020	\$4,541,465
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,170
- Net Difference Between Projected and Actual Investment	(2,911,117)
- Change of Assumptions	1,487,080
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(191,404)
Pension Expense/Income	(82,820)
Contributions	(908,656)
Total Activity in FY 2021	(2,598,747)
Net Pension Liability as of 2021	\$1,942,718

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 637000
 Submission Unit Name: LAPORTE PUBLIC & COUNTY LIBRARIES

Wages: \$1,736,109 Proportionate Share: 0.0003149

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$952,028	\$414,360

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,172	\$8,274
Net Difference Between Projected and Actual	0	538,009
Change of Assumptions	208,426	93,073
Changes in Proportion and Differences Between	1,322	19,157
Total	\$223,920	\$658,513

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$35,775)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,437)
Total	(\$58,212)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$194,444

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$127,197)
2023	(96,309)
2024	(57,298)
2025	(153,789)
2026	0
Thereafter	0
Total	(\$434,593)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,083,734	\$414,360	(\$143,986)

PERF Net Pension Liability - Unaudited

LAPORTE PUBLIC & COUNTY LIBRARIES - 637000

Net Pension Liability as of 2020	\$952,028
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,813
- Net Difference Between Projected and Actual Investment	(619,487)
- Change of Assumptions	313,716
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,946
Pension Expense/Income	(58,212)
Contributions	(194,444)
Total Activity in FY 2021	(537,668)
Net Pension Liability as of 2021	\$414,360

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 638000
 Submission Unit Name: TOWN OF SOUTH WHITLEY

Wages: \$568,467 Proportionate Share: 0.0001031

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$294,488	\$135,664

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,640	\$2,709
Net Difference Between Projected and Actual	0	176,147
Change of Assumptions	68,240	30,473
Changes in Proportion and Differences Between	14,373	20,023
Total	\$87,253	\$229,352

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,713)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,178)
Total	(\$18,891)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,669

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$45,974)
2023	(31,149)
2024	(14,623)
2025	(50,353)
2026	0
Thereafter	0
Total	(\$142,099)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$354,821	\$135,664	(\$47,142)

PERF Net Pension Liability - Unaudited

TOWN OF SOUTH WHITLEY - 638000

Net Pension Liability as of 2020	\$294,488
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	668
- Net Difference Between Projected and Actual Investment	(201,350)
- Change of Assumptions	99,126
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,292
Pension Expense/Income	(18,891)
Contributions	(63,669)
Total Activity in FY 2021	(158,824)
Net Pension Liability as of 2021	\$135,664

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 639000
 Submission Unit Name: LAPORTE COUNTY

Wages: \$25,687,748 Proportionate Share: 0.0046591

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$14,792,381	\$6,130,666

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$209,686	\$122,411
Net Difference Between Projected and Actual	0	7,960,110
Change of Assumptions	3,083,765	1,377,064
Changes in Proportion and Differences Between	275,909	705,631
Total	\$3,569,360	\$10,165,216

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$529,308)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(198,977)
Total	(\$728,285)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,846,566

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,818,426)
2023	(1,478,116)
2024	(1,023,929)
2025	(2,275,385)
2026	0
Thereafter	0
Total	(\$6,595,856)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,034,380	\$6,130,666	(\$2,130,342)

PERF Net Pension Liability - Unaudited

LAPORTE COUNTY - 639000

Net Pension Liability as of 2020	\$14,792,381
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,803
- Net Difference Between Projected and Actual Investment	(9,226,099)
- Change of Assumptions	4,788,815
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(673,383)
Pension Expense/Income	(728,285)
Contributions	(2,846,566)
Total Activity in FY 2021	(8,661,715)
Net Pension Liability as of 2021	\$6,130,666

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 639001
 Submission Unit Name: LAPORTE COUNTY SOLID WASTE MANAGEMENT DISTRICT-MAN

Wages: \$367,666 Proportionate Share: 0.0000667

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$206,595	\$87,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,002	\$1,752
Net Difference Between Projected and Actual	0	113,957
Change of Assumptions	44,147	19,714
Changes in Proportion and Differences Between	16,388	4,633
Total	\$63,537	\$140,056

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,578)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,494
Total	(\$2,084)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,178

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$15,839)
2023	(14,782)
2024	(13,325)
2025	(32,573)
2026	0
Thereafter	0
Total	(\$76,519)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$229,549	\$87,767	(\$30,498)

PERF Net Pension Liability - Unaudited

LAPORTE COUNTY SOLID WASTE MANAGEMENT DISTRICT-MAN - 639001

Net Pension Liability as of 2020	\$206,595
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	364
- Net Difference Between Projected and Actual Investment	(131,638)
- Change of Assumptions	67,479
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,771)
Pension Expense/Income	(2,084)
Contributions	(41,178)
Total Activity in FY 2021	(118,828)
Net Pension Liability as of 2021	\$87,767

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 640000
 Submission Unit Name: HARTFORD CITY PUBLIC LIBRARY

Wages: \$130,440 Proportionate Share: 0.0000237

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$77,926	\$31,186

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,067	\$623
Net Difference Between Projected and Actual	0	40,492
Change of Assumptions	15,687	7,005
Changes in Proportion and Differences Between	209	8,848
Total	\$16,963	\$56,968

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,692)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,692)
Total	(\$7,384)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,047

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$12,097)
2023	(10,389)
2024	(5,944)
2025	(11,575)
2026	0
Thereafter	0
Total	(\$40,005)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$81,564	\$31,186	(\$10,837)

PERF Net Pension Liability - Unaudited

HARTFORD CITY PUBLIC LIBRARY - 640000

Net Pension Liability as of 2020	\$77,926
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	109
- Net Difference Between Projected and Actual Investment	(47,161)
- Change of Assumptions	24,919
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,176)
Pension Expense/Income	(7,384)
Contributions	(14,047)
Total Activity in FY 2021	(46,740)
Net Pension Liability as of 2021	\$31,186

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 642000
 Submission Unit Name: GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL DISTRICT

Wages: \$3,684,010 Proportionate Share: 0.0006682

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,986,211	\$879,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,073	\$17,556
Net Difference Between Projected and Actual	0	1,141,625
Change of Assumptions	442,268	197,496
Changes in Proportion and Differences Between	48,902	3,998
Total	\$521,243	\$1,360,675

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$75,912)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,578
Total	(\$61,334)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$412,440

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$216,542)
2023	(183,091)
2024	(113,468)
2025	(326,331)
2026	0
Thereafter	0
Total	(\$839,432)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,299,623	\$879,249	(\$305,530)

PERF Net Pension Liability - Unaudited

GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL DISTRICT - 642000

Net Pension Liability as of 2020	\$1,986,211
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,994
- Net Difference Between Projected and Actual Investment	(1,311,613)
- Change of Assumptions	658,615
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,816
Pension Expense/Income	(61,334)
Contributions	(412,440)
Total Activity in FY 2021	(1,106,962)
Net Pension Liability as of 2021	\$879,249

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 644000
 Submission Unit Name: LOGANSPORT COMMUNITY SCHOOLS

Wages: \$6,486,360 Proportionate Share: 0.0011765

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,764,619	\$1,548,095

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,949	\$30,911
Net Difference Between Projected and Actual	0	2,010,060
Change of Assumptions	778,702	347,731
Changes in Proportion and Differences Between	18,830	231,489
Total	\$850,481	\$2,620,191

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$133,659)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(57,512)
Total	(\$191,171)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$725,872

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$498,497)
2023	(432,565)
2024	(264,076)
2025	(574,572)
2026	0
Thereafter	0
Total	(\$1,769,710)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,048,947	\$1,548,095	(\$537,947)

PERF Net Pension Liability - Unaudited
LOGANSPORT COMMUNITY SCHOOLS - 644000

Net Pension Liability as of 2020	\$3,764,619
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,885
- Net Difference Between Projected and Actual Investment	(2,332,251)
- Change of Assumptions	1,215,360
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(188,475)
Pension Expense/Income	(191,171)
Contributions	(725,872)
Total Activity in FY 2021	(2,216,524)
Net Pension Liability as of 2021	\$1,548,095

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 646000
 Submission Unit Name: TIPTON COUNTY LIBRARY

Wages: \$720,855 Proportionate Share: 0.0001307

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$389,933	\$171,981

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,882	\$3,434
Net Difference Between Projected and Actual	0	223,302
Change of Assumptions	86,508	38,630
Changes in Proportion and Differences Between	31,773	736
Total	\$124,163	\$266,102

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,848)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,252
Total	\$5,404

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,736

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$26,559)
2023	(29,026)
2024	(22,524)
2025	(63,830)
2026	0
Thereafter	0
Total	(\$141,939)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$449,806	\$171,981	(\$59,762)

PERF Net Pension Liability - Unaudited

TIPTON COUNTY LIBRARY - 646000

Net Pension Liability as of 2020	\$389,933
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	775
- Net Difference Between Projected and Actual Investment	(256,674)
- Change of Assumptions	129,124
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,845)
Pension Expense/Income	5,404
Contributions	(80,736)
Total Activity in FY 2021	(217,952)
Net Pension Liability as of 2021	\$171,981

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 648000
 Submission Unit Name: NEW CASTLE COMMUNITY SCHOOL CORPORATION

Wages: \$3,748,175 Proportionate Share: 0.0006798

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,284,324	\$894,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,595	\$17,861
Net Difference Between Projected and Actual	0	1,161,444
Change of Assumptions	449,946	200,925
Changes in Proportion and Differences Between	3,140	366,726
Total	\$483,681	\$1,746,956

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$77,230)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(249,560)
Total	(\$326,790)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$419,785

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$420,428)
2023	(332,153)
2024	(178,697)
2025	(331,997)
2026	0
Thereafter	0
Total	(\$1,263,275)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,339,544	\$894,513	(\$310,834)

PERF Net Pension Liability - Unaudited

NEW CASTLE COMMUNITY SCHOOL CORPORATION - 648000

Net Pension Liability as of 2020	\$2,284,324
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,932
- Net Difference Between Projected and Actual Investment	(1,356,945)
- Change of Assumptions	724,979
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,202)
Pension Expense/Income	(326,790)
Contributions	(419,785)
Total Activity in FY 2021	(1,389,811)
Net Pension Liability as of 2021	\$894,513

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 650000
 Submission Unit Name: NORTH LAWRENCE SCHOOLS

Wages: \$4,440,848 Proportionate Share: 0.0008055

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,370,707	\$1,059,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,252	\$21,163
Net Difference Between Projected and Actual	0	1,376,203
Change of Assumptions	533,144	238,077
Changes in Proportion and Differences Between	51,416	219,028
Total	\$620,812	\$1,854,471

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$91,511)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(121,179)
Total	(\$212,690)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$490,618

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$399,738)
2023	(308,012)
2024	(132,522)
2025	(393,387)
2026	0
Thereafter	0
Total	(\$1,233,659)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,772,143	\$1,059,915	(\$368,309)

PERF Net Pension Liability - Unaudited

NORTH LAWRENCE SCHOOLS - 650000

Net Pension Liability as of 2020	\$2,370,707
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,917
- Net Difference Between Projected and Actual Investment	(1,579,097)
- Change of Assumptions	789,023
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	177,673
Pension Expense/Income	(212,690)
Contributions	(490,618)
Total Activity in FY 2021	(1,310,792)
Net Pension Liability as of 2021	\$1,059,915

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 653000
 Submission Unit Name: ROCHESTER COMMUNITY SCHOOLS

Wages: \$1,465,642 Proportionate Share: 0.0002658

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$810,372	\$349,752

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,963	\$6,984
Net Difference Between Projected and Actual	0	454,121
Change of Assumptions	175,928	78,561
Changes in Proportion and Differences Between	1,151	40,647
Total	\$189,042	\$580,313

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$30,197)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,009)
Total	(\$46,206)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$163,434

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$119,883)
2023	(91,435)
2024	(50,143)
2025	(129,810)
2026	0
Thereafter	0
Total	(\$391,271)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$914,756	\$349,752	(\$121,535)

PERF Net Pension Liability - Unaudited

ROCHESTER COMMUNITY SCHOOLS - 653000

Net Pension Liability as of 2020	\$810,372
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,502
- Net Difference Between Projected and Actual Investment	(523,476)
- Change of Assumptions	266,215
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,779
Pension Expense/Income	(46,206)
Contributions	(163,434)
Total Activity in FY 2021	(460,620)
Net Pension Liability as of 2021	\$349,752

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 654000
 Submission Unit Name: TOWN OF ROCKVILLE

Wages: \$801,409 Proportionate Share: 0.0001454

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$451,851	\$191,324

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,544	\$3,820
Net Difference Between Projected and Actual	0	248,417
Change of Assumptions	96,237	42,975
Changes in Proportion and Differences Between	14,001	46,211
Total	\$116,782	\$341,423

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,518)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,709)
Total	(\$42,227)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,758

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$61,643)
2023	(62,582)
2024	(29,407)
2025	(71,009)
2026	0
Thereafter	0
Total	(\$224,641)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$500,397	\$191,324	(\$66,483)

PERF Net Pension Liability - Unaudited

TOWN OF ROCKVILLE - 654000

Net Pension Liability as of 2020	\$451,851
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	785
- Net Difference Between Projected and Actual Investment	(287,088)
- Change of Assumptions	147,409
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,352
Pension Expense/Income	(42,227)
Contributions	(89,758)
Total Activity in FY 2021	(260,527)
Net Pension Liability as of 2021	\$191,324

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 658000
 Submission Unit Name: CITY OF ELKHART

Wages: \$18,960,848 Proportionate Share: 0.0034390

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,933,775	\$4,525,200

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$154,775	\$90,355
Net Difference Between Projected and Actual	0	5,875,559
Change of Assumptions	2,276,205	1,016,446
Changes in Proportion and Differences Between	510,358	162,694
Total	\$2,941,338	\$7,145,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$390,695)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	51,707
Total	(\$338,988)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,111,572

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,176,173)
2023	(830,936)
2024	(517,088)
2025	(1,679,519)
2026	0
Thereafter	0
Total	(\$4,203,716)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,835,383	\$4,525,200	(\$1,572,459)

PERF Net Pension Liability - Unaudited

CITY OF ELKHART - 658000

Net Pension Liability as of 2020	\$9,933,775
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,796
- Net Difference Between Projected and Actual Investment	(6,725,730)
- Change of Assumptions	3,329,542
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	416,377
Pension Expense/Income	(338,988)
Contributions	(2,111,572)
Total Activity in FY 2021	(5,408,575)
Net Pension Liability as of 2021	\$4,525,200

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 660000
 Submission Unit Name: CITY OF CRAWFORDSVILLE

Wages: \$5,672,751 Proportionate Share: 0.0010289

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,117,349	\$1,353,876

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,306	\$27,033
Net Difference Between Projected and Actual	0	1,757,884
Change of Assumptions	681,008	304,106
Changes in Proportion and Differences Between	26,981	17,686
Total	\$754,295	\$2,106,709

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$116,891)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,337)
Total	(\$119,228)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$635,349

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$350,976)
2023	(310,129)
2024	(188,821)
2025	(502,488)
2026	0
Thereafter	0
Total	(\$1,352,414)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,540,979	\$1,353,876	(\$470,458)

PERF Net Pension Liability - Unaudited

CITY OF CRAWFORDSVILLE - 660000

Net Pension Liability as of 2020	\$3,117,349
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,897
- Net Difference Between Projected and Actual Investment	(2,024,679)
- Change of Assumptions	1,026,427
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,541)
Pension Expense/Income	(119,228)
Contributions	(635,349)
Total Activity in FY 2021	(1,763,473)
Net Pension Liability as of 2021	\$1,353,876

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 661000
 Submission Unit Name: GOSHEN PUBLIC LIBRARY

Wages: \$917,299 Proportionate Share: 0.0001664

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$499,875	\$218,957

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,489	\$4,372
Net Difference Between Projected and Actual	0	284,296
Change of Assumptions	110,137	49,182
Changes in Proportion and Differences Between	2,756	9,181
Total	\$120,382	\$347,031

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$18,904)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,083)
Total	(\$29,987)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,767

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$63,696)
2023	(51,969)
2024	(29,720)
2025	(81,264)
2026	0
Thereafter	0
Total	(\$226,649)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$572,669	\$218,957	(\$76,085)

PERF Net Pension Liability - Unaudited

GOSHEN PUBLIC LIBRARY - 661000

Net Pension Liability as of 2020	\$499,875
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	972
- Net Difference Between Projected and Actual Investment	(327,077)
- Change of Assumptions	165,108
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,833
Pension Expense/Income	(29,987)
Contributions	(101,767)
Total Activity in FY 2021	(280,918)
Net Pension Liability as of 2021	\$218,957

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 662000
 Submission Unit Name: BLACKFORD COUNTY M.S.D.

Wages: \$2,163,523 Proportionate Share: 0.0003924

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,087,040	\$516,339

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,660	\$10,310
Net Difference Between Projected and Actual	0	670,419
Change of Assumptions	259,722	115,979
Changes in Proportion and Differences Between	110,396	83,998
Total	\$387,778	\$880,706

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$44,579)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,260)
Total	(\$50,839)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$242,315

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$129,203)
2023	(124,528)
2024	(47,558)
2025	(191,639)
2026	0
Thereafter	0
Total	(\$492,928)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,350,452	\$516,339	(\$179,422)

PERF Net Pension Liability - Unaudited

BLACKFORD COUNTY M.S.D. - 662000

Net Pension Liability as of 2020	\$1,087,040
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,686
- Net Difference Between Projected and Actual Investment	(763,452)
- Change of Assumptions	370,237
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	112,982
Pension Expense/Income	(50,839)
Contributions	(242,315)
Total Activity in FY 2021	(570,701)
Net Pension Liability as of 2021	\$516,339

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 663000
 Submission Unit Name: HEALTH & HOSPITAL CORPORATION OF MARION COUNTY

Wages: \$50,441,935 Proportionate Share: 0.0091489

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$26,904,162	\$12,038,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$411,753	\$240,374
Net Difference Between Projected and Actual	0	15,630,969
Change of Assumptions	6,055,474	2,704,088
Changes in Proportion and Differences Between	997,638	172,857
Total	\$7,464,865	\$18,748,288

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,039,382)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	508,985
Total	(\$530,397)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,509,987

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,886,914)
2023	(2,415,201)
2024	(1,513,223)
2025	(4,468,085)
2026	0
Thereafter	0
Total	(\$11,283,423)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,486,110	\$12,038,559	(\$4,183,272)

PERF Net Pension Liability - Unaudited

HEALTH & HOSPITAL CORPORATION OF MARION COUNTY - 663000

Net Pension Liability as of 2020	\$26,904,162
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,938
- Net Difference Between Projected and Actual Investment	(17,933,531)
- Change of Assumptions	8,957,089
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,285
Pension Expense/Income	(530,397)
Contributions	(5,509,987)
Total Activity in FY 2021	(14,865,603)
Net Pension Liability as of 2021	\$12,038,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 663001
 Submission Unit Name: HEALTH & HOSPITAL CORP-MARION CO -WISHARD

Wages: \$119,267,703 Proportionate Share: 0.0216322

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$68,653,864	\$28,464,681

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$973,574	\$568,355
Net Difference Between Projected and Actual	0	36,958,786
Change of Assumptions	14,317,921	6,393,706
Changes in Proportion and Differences Between	63,977	13,196,105
Total	\$15,355,472	\$57,116,952

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,457,575)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,014,314)
Total	(\$13,471,889)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,217,775

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$17,160,354)
2023	(9,289,192)
2024	(4,747,331)
2025	(10,564,603)
2026	0
Thereafter	0
Total	(\$41,761,480)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$74,447,620	\$28,464,681	(\$9,891,176)

PERF Net Pension Liability - Unaudited

HEALTH & HOSPITAL CORP-MARION CO -WISHARD - 663001

Net Pension Liability as of 2020	\$68,653,864
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	110,637
- Net Difference Between Projected and Actual Investment	(42,834,448)
- Change of Assumptions	22,228,811
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,995,481
Pension Expense/Income	(13,471,889)
Contributions	(13,217,775)
Total Activity in FY 2021	(40,189,183)
Net Pension Liability as of 2021	\$28,464,681

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 665000
 Submission Unit Name: MONROE COUNTY

Wages: \$24,559,919 Proportionate Share: 0.0044546

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$13,232,347	\$5,861,575

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$200,483	\$117,038
Net Difference Between Projected and Actual	0	7,610,720
Change of Assumptions	2,948,411	1,316,621
Changes in Proportion and Differences Between	243,377	36,299
Total	\$3,392,271	\$9,080,678

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$506,075)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	139,923
Total	(\$366,152)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,736,496

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,507,829)
2023	(1,247,941)
2024	(757,126)
2025	(2,175,511)
2026	0
Thereafter	0
Total	(\$5,688,407)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,330,589	\$5,861,575	(\$2,036,836)

PERF Net Pension Liability - Unaudited

MONROE COUNTY - 665000

Net Pension Liability as of 2020	\$13,232,347
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,667
- Net Difference Between Projected and Actual Investment	(8,743,195)
- Change of Assumptions	4,388,858
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,546
Pension Expense/Income	(366,152)
Contributions	(2,736,496)
Total Activity in FY 2021	(7,370,772)
Net Pension Liability as of 2021	\$5,861,575

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 666000
 Submission Unit Name: KOKOMO SCHOOL CORPORATION

Wages: \$9,376,203 Proportionate Share: 0.0017006

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,392,008	\$2,237,731

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,537	\$44,681
Net Difference Between Projected and Actual	0	2,905,489
Change of Assumptions	1,125,593	502,637
Changes in Proportion and Differences Between	68,476	477,969
Total	\$1,270,606	\$3,930,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$193,201)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(294,282)
Total	(\$487,483)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,145,929

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$829,034)
2023	(651,569)
2024	(349,037)
2025	(830,530)
2026	0
Thereafter	0
Total	(\$2,660,170)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,852,647	\$2,237,731	(\$777,588)

PERF Net Pension Liability - Unaudited

KOKOMO SCHOOL CORPORATION - 666000

Net Pension Liability as of 2020	\$5,392,008
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,720
- Net Difference Between Projected and Actual Investment	(3,366,958)
- Change of Assumptions	1,746,425
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	90,948
Pension Expense/Income	(487,483)
Contributions	(1,145,929)
Total Activity in FY 2021	(3,154,277)
Net Pension Liability as of 2021	\$2,237,731

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 667000
 Submission Unit Name: KOKOMO PUBLIC LIBRARY

Wages: \$2,096,429 Proportionate Share: 0.0003802

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,185,807	\$500,285

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,111	\$9,989
Net Difference Between Projected and Actual	0	649,575
Change of Assumptions	251,647	112,374
Changes in Proportion and Differences Between	7,582	50,341
Total	\$276,340	\$822,279

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$43,193)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,871)
Total	(\$60,064)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$234,710

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$151,232)
2023	(131,107)
2024	(77,920)
2025	(185,680)
2026	0
Thereafter	0
Total	(\$545,939)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,308,465	\$500,285	(\$173,844)

PERF Net Pension Liability - Unaudited

KOKOMO PUBLIC LIBRARY - 667000

Net Pension Liability as of 2020	\$1,185,807
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,034
- Net Difference Between Projected and Actual Investment	(751,061)
- Change of Assumptions	386,346
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,067)
Pension Expense/Income	(60,064)
Contributions	(234,710)
Total Activity in FY 2021	(685,522)
Net Pension Liability as of 2021	\$500,285

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 670000
 Submission Unit Name: EAST ALLEN COUNTY SCHOOLS

Wages: \$14,606,483 Proportionate Share: 0.0026493

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,789,295	\$3,486,075

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$119,234	\$69,607
Net Difference Between Projected and Actual	0	4,526,350
Change of Assumptions	1,753,519	783,038
Changes in Proportion and Differences Between	314,434	19,227
Total	\$2,187,187	\$5,398,222

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$300,980)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	99,905
Total	(\$201,075)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,630,685

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$807,607)
2023	(679,288)
2024	(430,292)
2025	(1,293,848)
2026	0
Thereafter	0
Total	(\$3,211,035)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,117,615	\$3,486,075	(\$1,211,374)

PERF Net Pension Liability - Unaudited

EAST ALLEN COUNTY SCHOOLS - 670000

Net Pension Liability as of 2020	\$7,789,295
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,204
- Net Difference Between Projected and Actual Investment	(5,192,988)
- Change of Assumptions	2,593,444
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111,880
Pension Expense/Income	(201,075)
Contributions	(1,630,685)
Total Activity in FY 2021	(4,303,220)
Net Pension Liability as of 2021	\$3,486,075

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 671000
 Submission Unit Name: GREENTOWN & EASTERN HOWARD LIBRARY

Wages: \$138,975 Proportionate Share: 0.0000252

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$66,147	\$33,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,134	\$662
Net Difference Between Projected and Actual	0	43,054
Change of Assumptions	16,679	7,448
Changes in Proportion and Differences Between	8,924	143
Total	\$26,737	\$51,307

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,863)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,106)
Total	(\$3,969)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,565

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,719)
2023	(4,373)
2024	(2,172)
2025	(12,306)
2026	0
Thereafter	0
Total	(\$24,570)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$86,726	\$33,159	(\$11,523)

PERF Net Pension Liability - Unaudited
GREENTOWN & EASTERN HOWARD LIBRARY - 671000

Net Pension Liability as of 2020	\$66,147
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	188
- Net Difference Between Projected and Actual Investment	(48,715)
- Change of Assumptions	23,013
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,060
Pension Expense/Income	(3,969)
Contributions	(15,565)
Total Activity in FY 2021	(32,988)
Net Pension Liability as of 2021	\$33,159

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 672000
 Submission Unit Name: GREENSBURG COMMUNITY SCHOOLS

Wages: \$3,077,293 Proportionate Share: 0.0005581

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,605,944	\$734,375

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,118	\$14,663
Net Difference Between Projected and Actual	0	953,518
Change of Assumptions	369,395	164,954
Changes in Proportion and Differences Between	79,763	30,579
Total	\$474,276	\$1,163,714

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$63,404)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53,119
Total	(\$10,285)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$344,648

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$180,753)
2023	(154,112)
2024	(82,012)
2025	(272,561)
2026	0
Thereafter	0
Total	(\$689,438)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,920,712	\$734,375	(\$255,187)

PERF Net Pension Liability - Unaudited
GREENSBURG COMMUNITY SCHOOLS - 672000

Net Pension Liability as of 2020	\$1,605,944
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,564
- Net Difference Between Projected and Actual Investment	(1,090,961)
- Change of Assumptions	539,053
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,708
Pension Expense/Income	(10,285)
Contributions	(344,648)
Total Activity in FY 2021	(871,569)
Net Pension Liability as of 2021	\$734,375

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 677001
 Submission Unit Name: WAYNE TOWNSHIP, ALLEN COUNTY-TRUSTEE

Wages: \$1,049,243 Proportionate Share: 0.0001903

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$591,997	\$250,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,565	\$5,000
Net Difference Between Projected and Actual	0	325,129
Change of Assumptions	125,956	56,246
Changes in Proportion and Differences Between	0	34,813
Total	\$134,521	\$421,188

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$21,619)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,964)
Total	(\$49,583)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$117,515

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$87,433)
2023	(67,670)
2024	(38,627)
2025	(92,937)
2026	0
Thereafter	0
Total	(\$286,667)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$654,921	\$250,406	(\$87,013)

PERF Net Pension Liability - Unaudited
WAYNE TOWNSHIP, ALLEN COUNTY-TRUSTEE - 677001

Net Pension Liability as of 2020	\$591,997
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,025
- Net Difference Between Projected and Actual Investment	(375,794)
- Change of Assumptions	193,057
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,219
Pension Expense/Income	(49,583)
Contributions	(117,515)
Total Activity in FY 2021	(341,591)
Net Pension Liability as of 2021	\$250,406

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 680000
 Submission Unit Name: ALLEN COUNTY

Wages: \$50,226,725 Proportionate Share: 0.0091099

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$27,638,118	\$11,987,241

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$409,998	\$239,350
Net Difference Between Projected and Actual	0	15,564,337
Change of Assumptions	6,029,661	2,692,561
Changes in Proportion and Differences Between	13,190	1,043,988
Total	\$6,452,849	\$19,540,236

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,034,951)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,212,351)
Total	(\$2,247,302)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,558,837

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,934,573)
2023	(3,008,781)
2024	(1,694,995)
2025	(4,449,038)
2026	0
Thereafter	0
Total	(\$13,087,387)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,351,891	\$11,987,241	(\$4,165,440)

PERF Net Pension Liability - Unaudited

ALLEN COUNTY - 680000

Net Pension Liability as of 2020	\$27,638,118
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,057
- Net Difference Between Projected and Actual Investment	(17,929,713)
- Change of Assumptions	9,095,729
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	937,189
Pension Expense/Income	(2,247,302)
Contributions	(5,558,837)
Total Activity in FY 2021	(15,650,877)
Net Pension Liability as of 2021	\$11,987,241

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 681000
 Submission Unit Name: WAYNE TOWNSHIP, WAYNE COUNTY

Wages: \$444,012 Proportionate Share: 0.0000805

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$248,880	\$105,926

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,623	\$2,115
Net Difference Between Projected and Actual	0	137,535
Change of Assumptions	53,281	23,793
Changes in Proportion and Differences Between	6,257	5,190
Total	\$63,161	\$168,633

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,145)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,758
Total	(\$2,387)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,729

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$26,860)
2023	(23,332)
2024	(15,966)
2025	(39,314)
2026	0
Thereafter	0
Total	(\$105,472)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$277,042	\$105,926	(\$36,808)

PERF Net Pension Liability - Unaudited

WAYNE TOWNSHIP, WAYNE COUNTY - 681000

Net Pension Liability as of 2020	\$248,880
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	441
- Net Difference Between Projected and Actual Investment	(158,835)
- Change of Assumptions	81,344
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,788)
Pension Expense/Income	(2,387)
Contributions	(49,729)
Total Activity in FY 2021	(142,954)
Net Pension Liability as of 2021	\$105,926

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 682000
 Submission Unit Name: MSD OF SOUTHWEST ALLEN COUNTY

Wages: \$8,512,574 Proportionate Share: 0.0015440

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,579,824	\$2,031,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,489	\$40,566
Net Difference Between Projected and Actual	0	2,637,936
Change of Assumptions	1,021,943	456,351
Changes in Proportion and Differences Between	85,609	23,426
Total	\$1,177,041	\$3,158,279

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$175,410)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,138
Total	(\$151,272)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$953,339

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$531,141)
2023	(436,251)
2024	(259,798)
2025	(754,048)
2026	0
Thereafter	0
Total	(\$1,981,238)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,313,705	\$2,031,669	(\$705,983)

PERF Net Pension Liability - Unaudited

MSD OF SOUTHWEST ALLEN COUNTY - 682000

Net Pension Liability as of 2020	\$4,579,824
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,272
- Net Difference Between Projected and Actual Investment	(3,029,895)
- Change of Assumptions	1,519,836
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,243
Pension Expense/Income	(151,272)
Contributions	(953,339)
Total Activity in FY 2021	(2,548,155)
Net Pension Liability as of 2021	\$2,031,669

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 683000
 Submission Unit Name: CASTON SCHOOL CORPORATION

Wages: \$1,104,208 Proportionate Share: 0.0002003

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$577,499	\$263,564

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,015	\$5,263
Net Difference Between Projected and Actual	0	342,214
Change of Assumptions	132,575	59,202
Changes in Proportion and Differences Between	32,626	1,243
Total	\$174,216	\$407,922

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,756)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,937
Total	(\$16,819)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$123,573

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$55,069)
2023	(51,083)
2024	(29,732)
2025	(97,822)
2026	0
Thereafter	0
Total	(\$233,706)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$689,336	\$263,564	(\$91,586)

PERF Net Pension Liability - Unaudited

CASTON SCHOOL CORPORATION - 683000

Net Pension Liability as of 2020	\$577,499
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,274
- Net Difference Between Projected and Actual Investment	(391,639)
- Change of Assumptions	193,700
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,122
Pension Expense/Income	(16,819)
Contributions	(123,573)
Total Activity in FY 2021	(313,935)
Net Pension Liability as of 2021	\$263,564

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 685000
 Submission Unit Name: TOWN OF NORTH MANCHESTER

Wages: \$1,825,177 Proportionate Share: 0.0003310

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$941,759	\$435,546

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,897	\$8,697
Net Difference Between Projected and Actual	0	565,516
Change of Assumptions	219,082	97,832
Changes in Proportion and Differences Between	48,055	29,103
Total	\$282,034	\$701,148

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	12,988
Total	(\$24,616)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$201,470

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$123,032)
2023	(87,729)
2024	(46,702)
2025	(161,651)
2026	0
Thereafter	0
Total	(\$419,114)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,139,143	\$435,546	(\$151,347)

PERF Net Pension Liability - Unaudited

TOWN OF NORTH MANCHESTER - 685000

Net Pension Liability as of 2020	\$941,759
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,159
- Net Difference Between Projected and Actual Investment	(646,115)
- Change of Assumptions	317,473
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,356
Pension Expense/Income	(24,616)
Contributions	(201,470)
Total Activity in FY 2021	(506,213)
Net Pension Liability as of 2021	\$435,546

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 686000
 Submission Unit Name: BEDFORD PUBLIC LIBRARY

Wages: \$867,465 Proportionate Share: 0.0001573

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$488,700	\$206,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,079	\$4,133
Net Difference Between Projected and Actual	0	268,748
Change of Assumptions	104,114	46,492
Changes in Proportion and Differences Between	28,392	15,240
Total	\$139,585	\$334,613

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$17,870)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	471
Total	(\$17,399)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$97,156

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$48,659)
2023	(37,778)
2024	(31,770)
2025	(76,821)
2026	0
Thereafter	0
Total	(\$195,028)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$541,351	\$206,983	(\$71,924)

PERF Net Pension Liability - Unaudited

BEDFORD PUBLIC LIBRARY - 686000

Net Pension Liability as of 2020	\$488,700
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	849
- Net Difference Between Projected and Actual Investment	(310,573)
- Change of Assumptions	159,447
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,885)
Pension Expense/Income	(17,399)
Contributions	(97,156)
Total Activity in FY 2021	(281,717)
Net Pension Liability as of 2021	\$206,983

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 687000
 Submission Unit Name: CITY OF WHITING

Wages: \$2,685,713 Proportionate Share: 0.0004871

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,662,727	\$640,949

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,922	\$12,798
Net Difference Between Projected and Actual	0	832,214
Change of Assumptions	322,402	143,969
Changes in Proportion and Differences Between	20,593	161,528
Total	\$364,917	\$1,150,509

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$55,338)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(72,126)
Total	(\$127,464)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$300,713

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$217,902)
2023	(195,521)
2024	(134,283)
2025	(237,886)
2026	0
Thereafter	0
Total	(\$785,592)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,676,364	\$640,949	(\$222,723)

PERF Net Pension Liability - Unaudited

CITY OF WHITING - 687000

Net Pension Liability as of 2020	\$1,662,727
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,989
- Net Difference Between Projected and Actual Investment	(974,517)
- Change of Assumptions	524,876
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(145,949)
Pension Expense/Income	(127,464)
Contributions	(300,713)
Total Activity in FY 2021	(1,021,778)
Net Pension Liability as of 2021	\$640,949

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 688000
 Submission Unit Name: CITY OF MARION

Wages: \$2,924,910 Proportionate Share: 0.0005305

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,747,600	\$698,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,876	\$13,938
Net Difference Between Projected and Actual	0	906,363
Change of Assumptions	351,127	156,797
Changes in Proportion and Differences Between	2,125	188,960
Total	\$377,128	\$1,266,058

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$60,269)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(131,592)
Total	(\$191,861)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$327,591

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$274,754)
2023	(224,056)
2024	(131,038)
2025	(259,082)
2026	0
Thereafter	0
Total	(\$888,930)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,825,726	\$698,057	(\$242,568)

PERF Net Pension Liability - Unaudited

CITY OF MARION - 688000

Net Pension Liability as of 2020	\$1,747,600
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,440
- Net Difference Between Projected and Actual Investment	(1,055,929)
- Change of Assumptions	558,457
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,059)
Pension Expense/Income	(191,861)
Contributions	(327,591)
Total Activity in FY 2021	(1,049,543)
Net Pension Liability as of 2021	\$698,057

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

Submission Unit #: 689000
 Submission Unit Name: TOWN OF WINAMAC

Wages: \$1,136,474 Proportionate Share: 0.0002061

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$644,250	\$271,196

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,276	\$5,415
Net Difference Between Projected and Actual	0	352,123
Change of Assumptions	136,413	60,916
Changes in Proportion and Differences Between	2,427	22,199
Total	\$148,116	\$440,653

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,414)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(463)
Total	(\$23,877)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,047

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$80,648)
2023	(68,608)
2024	(42,627)
2025	(100,654)
2026	0
Thereafter	0
Total	(\$292,537)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$709,297	\$271,196	(\$94,238)

PERF Net Pension Liability - Unaudited

TOWN OF WINAMAC - 689000

Net Pension Liability as of 2020	\$644,250
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,097
- Net Difference Between Projected and Actual Investment	(407,260)
- Change of Assumptions	209,732
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,699)
Pension Expense/Income	(23,877)
Contributions	(127,047)
Total Activity in FY 2021	(373,054)
Net Pension Liability as of 2021	\$271,196

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 691000
 Submission Unit Name: WRIGHT-HAGEMAN PUBLIC LIBRARY

Wages: \$68,757 Proportionate Share: 0.0000125

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$50,139	\$16,448

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$563	\$328
Net Difference Between Projected and Actual	0	21,356
Change of Assumptions	8,274	3,695
Changes in Proportion and Differences Between	65	11,354
Total	\$8,902	\$36,733

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,420)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,402)
Total	(\$5,822)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,701

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$8,921)
2023	(7,563)
2024	(5,244)
2025	(6,103)
2026	0
Thereafter	0
Total	(\$27,831)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,019	\$16,448	(\$5,716)

PERF Net Pension Liability - Unaudited

WRIGHT-HAGEMAN PUBLIC LIBRARY - 691000

Net Pension Liability as of 2020	\$50,139
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20
- Net Difference Between Projected and Actual Investment	(25,647)
- Change of Assumptions	15,026
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,567)
Pension Expense/Income	(5,822)
Contributions	(7,701)
Total Activity in FY 2021	(33,691)
Net Pension Liability as of 2021	\$16,448

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 692000
 Submission Unit Name: NEWTON COUNTY AUDITOR

Wages: \$3,979,045 Proportionate Share: 0.0007217

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,216,365	\$949,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,481	\$18,962
Net Difference Between Projected and Actual	0	1,233,030
Change of Assumptions	477,679	213,309
Changes in Proportion and Differences Between	13,221	38,348
Total	\$523,381	\$1,503,649

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$81,990)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,323)
Total	(\$102,313)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$440,242

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$261,571)
2023	(225,486)
2024	(140,751)
2025	(352,460)
2026	0
Thereafter	0
Total	(\$980,268)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,483,744	\$949,647	(\$329,992)

PERF Net Pension Liability - Unaudited

NEWTON COUNTY AUDITOR - 692000

Net Pension Liability as of 2020	\$2,216,365
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,009
- Net Difference Between Projected and Actual Investment	(1,422,715)
- Change of Assumptions	726,168
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,625)
Pension Expense/Income	(102,313)
Contributions	(440,242)
Total Activity in FY 2021	(1,266,718)
Net Pension Liability as of 2021	\$949,647

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 692001
 Submission Unit Name: NEWTON COUNTY AUDITOR-HIGHWAY DEPARTMENT

Wages: \$763,533 Proportionate Share: 0.0001385

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$410,170	\$182,245

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,233	\$3,639
Net Difference Between Projected and Actual	0	236,628
Change of Assumptions	91,670	40,936
Changes in Proportion and Differences Between	20,977	18,403
Total	\$118,880	\$299,606

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$15,735)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,731)
Total	(\$22,466)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,153

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$46,326)
2023	(42,459)
2024	(24,300)
2025	(67,641)
2026	0
Thereafter	0
Total	(\$180,726)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$476,650	\$182,245	(\$63,328)

PERF Net Pension Liability - Unaudited

NEWTON COUNTY AUDITOR-HIGHWAY DEPARTMENT - 692001

Net Pension Liability as of 2020	\$410,170
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	834
- Net Difference Between Projected and Actual Investment	(271,732)
- Change of Assumptions	136,196
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,396
Pension Expense/Income	(22,466)
Contributions	(80,153)
Total Activity in FY 2021	(227,925)
Net Pension Liability as of 2021	\$182,245

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 695000
 Submission Unit Name: DELPHI PUBLIC LIBRARY

Wages: \$266,522 Proportionate Share: 0.0000483

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$157,665	\$63,555

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,174	\$1,269
Net Difference Between Projected and Actual	0	82,521
Change of Assumptions	31,969	14,276
Changes in Proportion and Differences Between	6,483	14,545
Total	\$40,626	\$112,611

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,487)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,276)
Total	(\$10,763)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,394

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$21,757)
2023	(14,964)
2024	(11,676)
2025	(23,588)
2026	0
Thereafter	0
Total	(\$71,985)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$166,225	\$63,555	(\$22,085)

PERF Net Pension Liability - Unaudited

DELPHI PUBLIC LIBRARY - 695000

Net Pension Liability as of 2020	\$157,665
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	229
- Net Difference Between Projected and Actual Investment	(96,015)
- Change of Assumptions	50,544
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,711)
Pension Expense/Income	(10,763)
Contributions	(29,394)
Total Activity in FY 2021	(94,110)
Net Pension Liability as of 2021	\$63,555

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 696000
 Submission Unit Name: CITY OF CROWN POINT

Wages: \$7,082,306 Proportionate Share: 0.0012846

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,850,097	\$1,690,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,814	\$33,751
Net Difference Between Projected and Actual	0	2,194,749
Change of Assumptions	850,251	379,682
Changes in Proportion and Differences Between	48,873	53,108
Total	\$956,938	\$2,661,290

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$145,940)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	37,672
Total	(\$108,268)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$792,430

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$459,603)
2023	(391,542)
2024	(225,842)
2025	(627,365)
2026	0
Thereafter	0
Total	(\$1,704,352)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,420,975	\$1,690,338	(\$587,375)

PERF Net Pension Liability - Unaudited

CITY OF CROWN POINT - 696000

Net Pension Liability as of 2020	\$3,850,097
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,543
- Net Difference Between Projected and Actual Investment	(2,524,255)
- Change of Assumptions	1,272,768
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,117)
Pension Expense/Income	(108,268)
Contributions	(792,430)
Total Activity in FY 2021	(2,159,759)
Net Pension Liability as of 2021	\$1,690,338

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 761000
 Submission Unit Name: SOUTH NEWTON SCHOOL

Wages: \$875,291 Proportionate Share: 0.0001588

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$465,141	\$208,957

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,147	\$4,172
Net Difference Between Projected and Actual	0	271,311
Change of Assumptions	105,107	46,936
Changes in Proportion and Differences Between	12,881	4,697
Total	\$125,135	\$327,116

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$18,041)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,626
Total	(\$8,415)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,030

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$54,728)
2023	(44,392)
2024	(25,309)
2025	(77,552)
2026	0
Thereafter	0
Total	(\$201,981)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$546,513	\$208,957	(\$72,610)

PERF Net Pension Liability - Unaudited

SOUTH NEWTON SCHOOL - 761000

Net Pension Liability as of 2020	\$465,141
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	979
- Net Difference Between Projected and Actual Investment	(311,120)
- Change of Assumptions	155,087
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,315
Pension Expense/Income	(8,415)
Contributions	(98,030)
Total Activity in FY 2021	(256,184)
Net Pension Liability as of 2021	\$208,957

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 762000
 Submission Unit Name: SPEEDWAY PUBLIC SCHOOLS

Wages: \$2,270,510 Proportionate Share: 0.0004118

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,234,435	\$541,866

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,533	\$10,819
Net Difference Between Projected and Actual	0	703,564
Change of Assumptions	272,562	121,713
Changes in Proportion and Differences Between	7,731	19,413
Total	\$298,826	\$855,509

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$46,783)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,494)
Total	(\$52,277)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$249,507

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$155,681)
2023	(126,468)
2024	(73,423)
2025	(201,111)
2026	0
Thereafter	0
Total	(\$556,683)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,417,217	\$541,866	(\$188,293)

PERF Net Pension Liability - Unaudited

SPEEDWAY PUBLIC SCHOOLS - 762000

Net Pension Liability as of 2020	\$1,234,435
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,417
- Net Difference Between Projected and Actual Investment	(809,212)
- Change of Assumptions	408,054
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,956
Pension Expense/Income	(52,277)
Contributions	(249,507)
Total Activity in FY 2021	(692,569)
Net Pension Liability as of 2021	\$541,866

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 764000
 Submission Unit Name: MARSHALL COUNTY

Wages: \$8,682,361 Proportionate Share: 0.0015748

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,667,415	\$2,072,197

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,875	\$41,376
Net Difference Between Projected and Actual	0	2,690,558
Change of Assumptions	1,042,329	465,455
Changes in Proportion and Differences Between	149,773	10,370
Total	\$1,262,977	\$3,207,759

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$178,909)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	76,968
Total	(\$101,941)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$970,747

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$500,252)
2023	(411,020)
2024	(264,419)
2025	(769,091)
2026	0
Thereafter	0
Total	(\$1,944,782)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,419,704	\$2,072,197	(\$720,067)

PERF Net Pension Liability - Unaudited

MARSHALL COUNTY - 764000

Net Pension Liability as of 2020	\$4,667,415
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,472
- Net Difference Between Projected and Actual Investment	(3,090,013)
- Change of Assumptions	1,549,368
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,643
Pension Expense/Income	(101,941)
Contributions	(970,747)
Total Activity in FY 2021	(2,595,218)
Net Pension Liability as of 2021	\$2,072,197

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 765000
 Submission Unit Name: RUSH COUNTY

Wages: \$3,856,515 Proportionate Share: 0.0006995

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,159,280	\$920,435

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,482	\$18,378
Net Difference Between Projected and Actual	0	1,195,101
Change of Assumptions	462,985	206,747
Changes in Proportion and Differences Between	30,530	52,776
Total	\$524,997	\$1,473,002

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$79,468)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,019)
Total	(\$91,487)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$423,155

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$255,728)
2023	(210,816)
2024	(139,846)
2025	(341,615)
2026	0
Thereafter	0
Total	(\$948,005)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,407,342	\$920,435	(\$319,842)

PERF Net Pension Liability - Unaudited

RUSH COUNTY - 765000

Net Pension Liability as of 2020	\$2,159,280
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,839
- Net Difference Between Projected and Actual Investment	(1,379,900)
- Change of Assumptions	706,142
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54,284)
Pension Expense/Income	(91,487)
Contributions	(423,155)
Total Activity in FY 2021	(1,238,845)
Net Pension Liability as of 2021	\$920,435

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 776000
 Submission Unit Name: RICHMOND CIVIL CITY

Wages: \$4,231,430 Proportionate Share: 0.0007675

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,387,622	\$1,009,913

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,542	\$20,165
Net Difference Between Projected and Actual	0	1,311,280
Change of Assumptions	507,993	226,846
Changes in Proportion and Differences Between	39,977	66,837
Total	\$582,512	\$1,625,128

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$87,194)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,377
Total	(\$67,817)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$467,827

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$274,676)
2023	(236,006)
2024	(157,106)
2025	(374,828)
2026	0
Thereafter	0
Total	(\$1,042,616)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,641,366	\$1,009,913	(\$350,934)

PERF Net Pension Liability - Unaudited

RICHMOND CIVIL CITY - 776000

Net Pension Liability as of 2020	\$2,387,622
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,132
- Net Difference Between Projected and Actual Investment	(1,515,622)
- Change of Assumptions	778,628
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(109,203)
Pension Expense/Income	(67,817)
Contributions	(467,827)
Total Activity in FY 2021	(1,377,709)
Net Pension Liability as of 2021	\$1,009,913

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

Submission Unit #: 778000
 Submission Unit Name: MUNCIE COMMUNITY SCHOOLS

Wages: \$4,861,832 Proportionate Share: 0.0008818

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,436,250	\$1,160,315

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,686	\$23,168
Net Difference Between Projected and Actual	0	1,506,562
Change of Assumptions	583,646	260,629
Changes in Proportion and Differences Between	221,880	33,928
Total	\$845,212	\$1,824,287

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$100,179)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,377)
Total	(\$149,556)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$536,559

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$259,413)
2023	(182,004)
2024	(107,009)
2025	(430,649)
2026	0
Thereafter	0
Total	(\$979,075)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,034,731	\$1,160,315	(\$403,197)

PERF Net Pension Liability - Unaudited

MUNCIE COMMUNITY SCHOOLS - 778000

Net Pension Liability as of 2020	\$2,436,250
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,065
- Net Difference Between Projected and Actual Investment	(1,715,066)
- Change of Assumptions	830,630
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	288,551
Pension Expense/Income	(149,556)
Contributions	(536,559)
Total Activity in FY 2021	(1,275,935)
Net Pension Liability as of 2021	\$1,160,315

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 779000
 Submission Unit Name: PENN CIVIL TWP-ST JOSEPH COUNTY

Wages: \$1,654,231 Proportionate Share: 0.0003000

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$832,119	\$394,754

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,502	\$7,882
Net Difference Between Projected and Actual	0	512,552
Change of Assumptions	198,564	88,669
Changes in Proportion and Differences Between	70,090	1,720
Total	\$282,156	\$610,823

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,082)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	43,060
Total	\$8,978

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$185,274

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$80,441)
2023	(65,108)
2024	(36,606)
2025	(146,512)
2026	0
Thereafter	0
Total	(\$328,667)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,032,456	\$394,754	(\$137,173)

PERF Net Pension Liability - Unaudited

PENN CIVIL TWP-ST JOSEPH COUNTY - 779000

Net Pension Liability as of 2020	\$832,119
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,049
- Net Difference Between Projected and Actual Investment	(583,768)
- Change of Assumptions	283,274
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,376
Pension Expense/Income	8,978
Contributions	(185,274)
Total Activity in FY 2021	(437,365)
Net Pension Liability as of 2021	\$394,754

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

Submission Unit #: 780000
 Submission Unit Name: STEUBEN COUNTY MSD

Wages: \$4,458,780 Proportionate Share: 0.0008087

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,309,998	\$1,064,126

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,396	\$21,247
Net Difference Between Projected and Actual	0	1,381,670
Change of Assumptions	535,262	239,023
Changes in Proportion and Differences Between	175,374	4,688
Total	\$747,032	\$1,646,628

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$91,874)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	73,515
Total	(\$18,359)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$499,367

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$210,164)
2023	(179,732)
2024	(114,752)
2025	(394,948)
2026	0
Thereafter	0
Total	(\$899,596)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,783,156	\$1,064,126	(\$369,773)

PERF Net Pension Liability - Unaudited

STEUBEN COUNTY MSD - 780000

Net Pension Liability as of 2020	\$2,309,998
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,237
- Net Difference Between Projected and Actual Investment	(1,579,368)
- Change of Assumptions	777,546
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,439
Pension Expense/Income	(18,359)
Contributions	(499,367)
Total Activity in FY 2021	(1,245,872)
Net Pension Liability as of 2021	\$1,064,126

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 781000
 Submission Unit Name: INDIANAPOLIS-MARION COUNTY BUILDING AUTHORITY

Wages: \$4,129,748 Proportionate Share: 0.0007490

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,071,990	\$985,570

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,709	\$19,679
Net Difference Between Projected and Actual	0	1,279,672
Change of Assumptions	495,748	221,378
Changes in Proportion and Differences Between	335,707	4,321
Total	\$865,164	\$1,525,050

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$85,092)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	166,704
Total	\$81,612

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$462,531

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$102,353)
2023	(101,666)
2024	(90,075)
2025	(365,792)
2026	0
Thereafter	0
Total	(\$659,886)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,577,697	\$985,570	(\$342,475)

PERF Net Pension Liability - Unaudited

INDIANAPOLIS-MARION COUNTY BUILDING AUTHORITY - 781000

Net Pension Liability as of 2020	\$2,071,990
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,139
- Net Difference Between Projected and Actual Investment	(1,457,001)
- Change of Assumptions	706,086
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,275
Pension Expense/Income	81,612
Contributions	(462,531)
Total Activity in FY 2021	(1,086,420)
Net Pension Liability as of 2021	\$985,570

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 782000
 Submission Unit Name: HUNTINGTON COUNTY

Wages: \$6,658,657 Proportionate Share: 0.0012077

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,596,081	\$1,589,149

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,353	\$31,731
Net Difference Between Projected and Actual	0	2,063,365
Change of Assumptions	799,352	356,953
Changes in Proportion and Differences Between	59,447	53,739
Total	\$913,152	\$2,505,788

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$137,204)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,314
Total	(\$122,890)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$731,892

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$430,720)
2023	(362,621)
2024	(209,485)
2025	(589,810)
2026	0
Thereafter	0
Total	(\$1,592,636)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,156,322	\$1,589,149	(\$552,213)

PERF Net Pension Liability - Unaudited

HUNTINGTON COUNTY - 782000

Net Pension Liability as of 2020	\$3,596,081
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,192
- Net Difference Between Projected and Actual Investment	(2,371,131)
- Change of Assumptions	1,191,672
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,117
Pension Expense/Income	(122,890)
Contributions	(731,892)
Total Activity in FY 2021	(2,006,932)
Net Pension Liability as of 2021	\$1,589,149

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 782001
 Submission Unit Name: NORWOOD REGIONAL WATER & SEWER DIST.

Wages: \$24,462 Proportionate Share: 0.0000044

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$12,988	\$5,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$198	\$116
Net Difference Between Projected and Actual	0	7,517
Change of Assumptions	2,912	1,300
Changes in Proportion and Differences Between	512	190
Total	\$3,622	\$9,123

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$500)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	381
Total	(\$119)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,740

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,338)
2023	(1,294)
2024	(719)
2025	(2,150)
2026	0
Thereafter	0
Total	(\$5,501)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,143	\$5,790	(\$2,012)

PERF Net Pension Liability - Unaudited
NORWOOD REGIONAL WATER & SEWER DIST. - 782001

Net Pension Liability as of 2020	\$12,988
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26
- Net Difference Between Projected and Actual Investment	(8,629)
- Change of Assumptions	4,318
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54)
Pension Expense/Income	(119)
Contributions	(2,740)
Total Activity in FY 2021	(7,198)
Net Pension Liability as of 2021	\$5,790

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 791000
 Submission Unit Name: JAY COUNTY

Wages: \$5,537,258 Proportionate Share: 0.0010043

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,937,938	\$1,321,506

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,199	\$26,387
Net Difference Between Projected and Actual	0	1,715,855
Change of Assumptions	664,726	296,835
Changes in Proportion and Differences Between	87,230	26,491
Total	\$797,155	\$2,065,568

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$114,096)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,113)
Total	(\$133,209)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$609,013

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$347,013)
2023	(269,409)
2024	(161,516)
2025	(490,475)
2026	0
Thereafter	0
Total	(\$1,268,413)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,456,317	\$1,321,506	(\$459,209)

PERF Net Pension Liability - Unaudited

JAY COUNTY - 791000

Net Pension Liability as of 2020	\$2,937,938
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,206
- Net Difference Between Projected and Actual Investment	(1,967,295)
- Change of Assumptions	980,034
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,845
Pension Expense/Income	(133,209)
Contributions	(609,013)
Total Activity in FY 2021	(1,616,432)
Net Pension Liability as of 2021	\$1,321,506

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 792000
 Submission Unit Name: MSD WARREN TWP

Wages: \$21,590,796 Proportionate Share: 0.0039160

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$11,796,754	\$5,152,860

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$176,243	\$102,887
Net Difference Between Projected and Actual	0	6,690,517
Change of Assumptions	2,591,922	1,157,430
Changes in Proportion and Differences Between	158,267	506,749
Total	\$2,926,432	\$8,457,583

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$444,886)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(84,358)
Total	(\$529,244)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,410,263

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,545,339)
2023	(1,369,301)
2024	(704,039)
2025	(1,912,472)
2026	0
Thereafter	0
Total	(\$5,531,151)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,476,987	\$5,152,860	(\$1,790,564)

PERF Net Pension Liability - Unaudited

MSD WARREN TWP - 792000

Net Pension Liability as of 2020	\$11,796,754
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,738
- Net Difference Between Projected and Actual Investment	(7,700,129)
- Change of Assumptions	3,892,442
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,562
Pension Expense/Income	(529,244)
Contributions	(2,410,263)
Total Activity in FY 2021	(6,643,894)
Net Pension Liability as of 2021	\$5,152,860

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 793000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP

Wages: \$27,918,722 Proportionate Share: 0.0050638

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$16,292,309	\$6,663,190

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$227,900	\$133,044
Net Difference Between Projected and Actual	0	8,651,543
Change of Assumptions	3,351,628	1,496,678
Changes in Proportion and Differences Between	132,062	1,105,774
Total	\$3,711,590	\$11,387,039

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$575,285)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(454,520)
Total	(\$1,029,805)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,107,021

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,135,345)
2023	(1,905,410)
2024	(1,161,665)
2025	(2,473,029)
2026	0
Thereafter	0
Total	(\$7,675,449)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,427,162	\$6,663,190	(\$2,315,388)

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP - 793000

Net Pension Liability as of 2020	\$16,292,309
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,948
- Net Difference Between Projected and Actual Investment	(10,045,901)
- Change of Assumptions	5,249,586
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(720,926)
Pension Expense/Income	(1,029,805)
Contributions	(3,107,021)
Total Activity in FY 2021	(9,629,119)
Net Pension Liability as of 2021	\$6,663,190

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 794000
 Submission Unit Name: DELAWARE COUNTY HOUSING AUTHORITY

Wages: \$343,521 Proportionate Share: 0.0000623

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$187,869	\$81,977

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,804	\$1,637
Net Difference Between Projected and Actual	0	106,440
Change of Assumptions	41,235	18,414
Changes in Proportion and Differences Between	1,528	1,787
Total	\$45,567	\$128,278

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,078)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(251)
Total	(\$7,329)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,475

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$22,102)
2023	(18,966)
2024	(11,217)
2025	(30,426)
2026	0
Thereafter	0
Total	(\$82,711)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$214,407	\$81,977	(\$28,486)

PERF Net Pension Liability - Unaudited
DELAWARE COUNTY HOUSING AUTHORITY - 794000

Net Pension Liability as of 2020	\$187,869
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	361
- Net Difference Between Projected and Actual Investment	(122,519)
- Change of Assumptions	61,965
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105
Pension Expense/Income	(7,329)
Contributions	(38,475)
Total Activity in FY 2021	(105,892)
Net Pension Liability as of 2021	\$81,977

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 795000
 Submission Unit Name: ELKHART COMMUNITY SCHOOLS

Wages: \$23,737,506 Proportionate Share: 0.0043054

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$13,314,502	\$5,665,251

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$193,768	\$113,118
Net Difference Between Projected and Actual	0	7,355,810
Change of Assumptions	2,849,658	1,272,522
Changes in Proportion and Differences Between	92,873	600,201
Total	\$3,136,299	\$9,341,651

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$489,125)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(183,638)
Total	(\$672,763)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,629,655

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,729,684)
2023	(1,511,862)
2024	(861,162)
2025	(2,102,644)
2026	0
Thereafter	0
Total	(\$6,205,352)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,817,114	\$5,665,251	(\$1,968,615)

PERF Net Pension Liability - Unaudited

ELKHART COMMUNITY SCHOOLS - 795000

Net Pension Liability as of 2020	\$13,314,502
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,519
- Net Difference Between Projected and Actual Investment	(8,495,316)
- Change of Assumptions	4,351,322
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(226,358)
Pension Expense/Income	(672,763)
Contributions	(2,629,655)
Total Activity in FY 2021	(7,649,251)
Net Pension Liability as of 2021	\$5,665,251

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 797000
 Submission Unit Name: NORTHWESTERN SCHOOL CORP-HOWARD CO

Wages: \$2,281,631 Proportionate Share: 0.0004138

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,273,398	\$544,498

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,623	\$10,872
Net Difference Between Projected and Actual	0	706,981
Change of Assumptions	273,886	122,304
Changes in Proportion and Differences Between	78,858	21,834
Total	\$371,367	\$861,991

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$47,011)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	56,607
Total	\$9,596

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$255,543

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$99,423)
2023	(108,453)
2024	(80,659)
2025	(202,089)
2026	0
Thereafter	0
Total	(\$490,624)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,424,100	\$544,498	(\$189,207)

PERF Net Pension Liability - Unaudited
NORTHWESTERN SCHOOL CORP-HOWARD CO - 797000

Net Pension Liability as of 2020	\$1,273,398
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,287
- Net Difference Between Projected and Actual Investment	(815,963)
- Change of Assumptions	416,905
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(86,182)
Pension Expense/Income	9,596
Contributions	(255,543)
Total Activity in FY 2021	(728,900)
Net Pension Liability as of 2021	\$544,498

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 798000
 Submission Unit Name: WELLS COUNTY PUBLIC LIBRARY

Wages: \$672,434 Proportionate Share: 0.0001220

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$370,602	\$160,533

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,491	\$3,205
Net Difference Between Projected and Actual	0	208,438
Change of Assumptions	80,749	36,059
Changes in Proportion and Differences Between	2,810	8,862
Total	\$89,050	\$256,564

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,860)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,314
Total	(\$8,546)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,769

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$45,096)
2023	(39,236)
2024	(23,600)
2025	(59,582)
2026	0
Thereafter	0
Total	(\$167,514)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$419,865	\$160,533	(\$55,784)

PERF Net Pension Liability - Unaudited

WELLS COUNTY PUBLIC LIBRARY - 798000

Net Pension Liability as of 2020	\$370,602
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	696
- Net Difference Between Projected and Actual Investment	(240,156)
- Change of Assumptions	121,908
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,202)
Pension Expense/Income	(8,546)
Contributions	(70,769)
Total Activity in FY 2021	(210,069)
Net Pension Liability as of 2021	\$160,533

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 799000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF PERRY TOWNSHIP

Wages: \$29,583,491 Proportionate Share: 0.0053657

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$16,291,403	\$7,060,444

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$241,488	\$140,976
Net Difference Between Projected and Actual	0	9,167,341
Change of Assumptions	3,551,450	1,585,909
Changes in Proportion and Differences Between	157,012	108,977
Total	\$3,949,950	\$11,003,203

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$609,583)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	363,488
Total	(\$246,095)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,302,728

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,852,401)
2023	(1,585,139)
2024	(995,246)
2025	(2,620,467)
2026	0
Thereafter	0
Total	(\$7,053,253)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,466,157	\$7,060,444	(\$2,453,430)

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF PERRY TOWNSHIP - 799000

Net Pension Liability as of 2020	\$16,291,403
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,608
- Net Difference Between Projected and Actual Investment	(10,561,622)
- Change of Assumptions	5,359,988
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(511,110)
Pension Expense/Income	(246,095)
Contributions	(3,302,728)
Total Activity in FY 2021	(9,230,959)
Net Pension Liability as of 2021	\$7,060,444

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 800000
 Submission Unit Name: TELL CITY SCHOOLS

Wages: \$1,327,891 Proportionate Share: 0.0002408

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$707,376	\$316,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,837	\$6,327
Net Difference Between Projected and Actual	0	411,409
Change of Assumptions	159,381	71,172
Changes in Proportion and Differences Between	17,460	21,756
Total	\$187,678	\$510,664

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$27,357)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,179
Total	(\$26,178)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$148,718

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$92,002)
2023	(74,524)
2024	(38,857)
2025	(117,603)
2026	0
Thereafter	0
Total	(\$322,986)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$828,718	\$316,856	(\$110,104)

PERF Net Pension Liability - Unaudited

TELL CITY SCHOOLS - 800000

Net Pension Liability as of 2020	\$707,376
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,474
- Net Difference Between Projected and Actual Investment	(471,949)
- Change of Assumptions	235,597
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,254
Pension Expense/Income	(26,178)
Contributions	(148,718)
Total Activity in FY 2021	(390,520)
Net Pension Liability as of 2021	\$316,856

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 802000
 Submission Unit Name: CITY OF KENDALLVILLE

Wages: \$2,777,286 Proportionate Share: 0.0005037

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,498,720	\$662,792

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,669	\$13,234
Net Difference Between Projected and Actual	0	860,575
Change of Assumptions	333,389	148,876
Changes in Proportion and Differences Between	38,202	6,657
Total	\$394,260	\$1,029,342

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$57,224)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,288
Total	(\$36,936)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$311,057

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$159,353)
2023	(143,877)
2024	(85,858)
2025	(245,994)
2026	0
Thereafter	0
Total	(\$635,082)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,733,493	\$662,792	(\$230,313)

PERF Net Pension Liability - Unaudited

CITY OF KENDALLVILLE - 802000

Net Pension Liability as of 2020	\$1,498,720
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,004
- Net Difference Between Projected and Actual Investment	(988,841)
- Change of Assumptions	496,784
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,118
Pension Expense/Income	(36,936)
Contributions	(311,057)
Total Activity in FY 2021	(835,928)
Net Pension Liability as of 2021	\$662,792

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 804000
 Submission Unit Name: INDIANAPOLIS-MARION COUNTY PUBLIC LIBRARY

Wages: \$16,991,790 Proportionate Share: 0.0030819

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,196,496	\$4,055,311

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$138,703	\$80,973
Net Difference Between Projected and Actual	0	5,265,451
Change of Assumptions	2,039,848	910,900
Changes in Proportion and Differences Between	215,420	32,038
Total	\$2,393,971	\$6,289,362

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$350,126)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(62,902)
Total	(\$413,028)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,903,083

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,032,123)
2023	(826,424)
2024	(531,722)
2025	(1,505,122)
2026	0
Thereafter	0
Total	(\$3,895,391)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,606,416	\$4,055,311	(\$1,409,178)

PERF Net Pension Liability - Unaudited

INDIANAPOLIS-MARION COUNTY PUBLIC LIBRARY - 804000

Net Pension Liability as of 2020	\$9,196,496
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,269
- Net Difference Between Projected and Actual Investment	(6,052,523)
- Change of Assumptions	3,045,113
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	164,067
Pension Expense/Income	(413,028)
Contributions	(1,903,083)
Total Activity in FY 2021	(5,141,185)
Net Pension Liability as of 2021	\$4,055,311

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 805000

Submission Unit Name: LAWRENCEBURG FLOOD CONTROL DISTRICT

Wages: \$222,613 Proportionate Share: 0.0000404

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$126,555	\$53,160

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,818	\$1,061
Net Difference Between Projected and Actual	0	69,024
Change of Assumptions	26,740	11,941
Changes in Proportion and Differences Between	2,036	11,677
Total	\$30,594	\$93,703

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,590)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,020)
Total	(\$9,610)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,933

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$18,190)
2023	(16,774)
2024	(8,415)
2025	(19,730)
2026	0
Thereafter	0
Total	(\$63,109)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$139,037	\$53,160	(\$18,473)

PERF Net Pension Liability - Unaudited
LAWRENCEBURG FLOOD CONTROL DISTRICT - 805000

Net Pension Liability as of 2020	\$126,555
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	214
- Net Difference Between Projected and Actual Investment	(79,855)
- Change of Assumptions	41,168
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(379)
Pension Expense/Income	(9,610)
Contributions	(24,933)
Total Activity in FY 2021	(73,395)
Net Pension Liability as of 2021	\$53,160

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 806000
 Submission Unit Name: CRAWFORD COUNTY

Wages: \$2,693,354 Proportionate Share: 0.0004885

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,452,206	\$642,792

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,985	\$12,835
Net Difference Between Projected and Actual	0	834,606
Change of Assumptions	323,328	144,383
Changes in Proportion and Differences Between	38,905	39,174
Total	\$384,218	\$1,030,998

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$55,497)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,213
Total	(\$15,284)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$300,130

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$170,679)
2023	(154,241)
2024	(83,289)
2025	(238,571)
2026	0
Thereafter	0
Total	(\$646,780)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,681,182	\$642,792	(\$223,363)

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY - 806000

Net Pension Liability as of 2020	\$1,452,206
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,919
- Net Difference Between Projected and Actual Investment	(958,891)
- Change of Assumptions	481,524
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,552)
Pension Expense/Income	(15,284)
Contributions	(300,130)
Total Activity in FY 2021	(809,414)
Net Pension Liability as of 2021	\$642,792

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 806001
 Submission Unit Name: CRAWFORD COUNTY-SOLID WASTE DISTRICT

Wages: \$57,458 Proportionate Share: 0.0000104

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$31,714	\$13,685

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$468	\$273
Net Difference Between Projected and Actual	0	17,768
Change of Assumptions	6,884	3,074
Changes in Proportion and Differences Between	36	6,953
Total	\$7,388	\$28,068

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,182)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,812)
Total	(\$4,994)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,435

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$7,871)
2023	(5,774)
2024	(1,957)
2025	(5,078)
2026	0
Thereafter	0
Total	(\$20,680)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,792	\$13,685	(\$4,755)

PERF Net Pension Liability - Unaudited
CRAWFORD COUNTY-SOLID WASTE DISTRICT - 806001

Net Pension Liability as of 2020	\$31,714
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59
- Net Difference Between Projected and Actual Investment	(20,482)
- Change of Assumptions	10,418
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,405
Pension Expense/Income	(4,994)
Contributions	(6,435)
Total Activity in FY 2021	(18,029)
Net Pension Liability as of 2021	\$13,685

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 806002
 Submission Unit Name: CRAWFORD COUNTY BLUE RIVER REGIONAL WATER DISTRICT

Wages: \$180,226 Proportionate Share: 0.0000327

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$101,485	\$43,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,472	\$859
Net Difference Between Projected and Actual	0	55,868
Change of Assumptions	21,643	9,665
Changes in Proportion and Differences Between	1,220	2,439
Total	\$24,335	\$68,831

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,715)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	204
Total	(\$3,511)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,186

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$11,901)
2023	(10,044)
2024	(6,581)
2025	(15,970)
2026	0
Thereafter	0
Total	(\$44,496)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$112,538	\$43,028	(\$14,952)

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY BLUE RIVER REGIONAL WATER DISTRICT - 806002

Net Pension Liability as of 2020	\$101,485
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	178
- Net Difference Between Projected and Actual Investment	(64,553)
- Change of Assumptions	33,123
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,508)
Pension Expense/Income	(3,511)
Contributions	(20,186)
Total Activity in FY 2021	(58,457)
Net Pension Liability as of 2021	\$43,028

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 807000
 Submission Unit Name: CITY OF LAWRENCEBURG

Wages: \$6,019,487 Proportionate Share: 0.0010918

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,401,870	\$1,436,643

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,137	\$28,685
Net Difference Between Projected and Actual	0	1,865,349
Change of Assumptions	722,641	322,697
Changes in Proportion and Differences Between	110,862	201,688
Total	\$882,640	\$2,418,419

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$124,036)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,089)
Total	(\$155,125)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$650,144

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$373,430)
2023	(401,063)
2024	(228,080)
2025	(533,206)
2026	0
Thereafter	0
Total	(\$1,535,779)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,757,450	\$1,436,643	(\$499,218)

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCEBURG - 807000

Net Pension Liability as of 2020	\$3,401,870
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,855
- Net Difference Between Projected and Actual Investment	(2,156,494)
- Change of Assumptions	1,108,752
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(118,071)
Pension Expense/Income	(155,125)
Contributions	(650,144)
Total Activity in FY 2021	(1,965,227)
Net Pension Liability as of 2021	\$1,436,643

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 808000
 Submission Unit Name: TOWN OF ARGOS

Wages: \$606,891 Proportionate Share: 0.0001101

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$320,464	\$144,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,955	\$2,893
Net Difference Between Projected and Actual	0	188,107
Change of Assumptions	72,873	32,542
Changes in Proportion and Differences Between	10,419	12,998
Total	\$88,247	\$236,540

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,508)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,403
Total	(\$10,105)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,972

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$44,133)
2023	(33,330)
2024	(17,058)
2025	(53,772)
2026	0
Thereafter	0
Total	(\$148,293)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$378,911	\$144,875	(\$50,342)

PERF Net Pension Liability - Unaudited

TOWN OF ARGOS - 808000

Net Pension Liability as of 2020	\$320,464
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	687
- Net Difference Between Projected and Actual Investment	(215,534)
- Change of Assumptions	107,102
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,233
Pension Expense/Income	(10,105)
Contributions	(67,972)
Total Activity in FY 2021	(175,589)
Net Pension Liability as of 2021	\$144,875

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 809000
 Submission Unit Name: LAGRANGE COUNTY

Wages: \$6,976,197 Proportionate Share: 0.0012653

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,581,281	\$1,664,942

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,946	\$33,244
Net Difference Between Projected and Actual	0	2,161,775
Change of Assumptions	837,477	373,977
Changes in Proportion and Differences Between	232,858	14,317
Total	\$1,127,281	\$2,583,313

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$143,747)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	123,676
Total	(\$20,071)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$781,317

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$364,594)
2023	(301,870)
2024	(171,629)
2025	(617,939)
2026	0
Thereafter	0
Total	(\$1,456,032)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,354,554	\$1,664,942	(\$578,550)

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY - 809000

Net Pension Liability as of 2020	\$3,581,281
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,335
- Net Difference Between Projected and Actual Investment	(2,468,275)
- Change of Assumptions	1,209,689
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135,300
Pension Expense/Income	(20,071)
Contributions	(781,317)
Total Activity in FY 2021	(1,916,339)
Net Pension Liability as of 2021	\$1,664,942

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 809001
 Submission Unit Name: LAGRANGE COUNTY-LAGRANGE COUNTY SEWER DISTRICT

Wages: \$518,778 Proportionate Share: 0.0000941

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$320,162	\$123,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,235	\$2,472
Net Difference Between Projected and Actual	0	160,771
Change of Assumptions	62,283	27,813
Changes in Proportion and Differences Between	12,897	30,226
Total	\$79,415	\$221,282

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$10,690)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(256)
Total	(\$10,946)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,103

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$34,428)
2023	(35,794)
2024	(25,688)
2025	(45,957)
2026	0
Thereafter	0
Total	(\$141,867)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$323,847	\$123,821	(\$43,027)

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY-LAGRANGE COUNTY SEWER DISTRICT - 809001

Net Pension Liability as of 2020	\$320,162
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	390
- Net Difference Between Projected and Actual Investment	(188,172)
- Change of Assumptions	101,178
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,688)
Pension Expense/Income	(10,946)
Contributions	(58,103)
Total Activity in FY 2021	(196,341)
Net Pension Liability as of 2021	\$123,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 810000
 Submission Unit Name: TOWN OF SPEEDWAY

Wages: \$3,168,759 Proportionate Share: 0.0005747

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,739,445	\$756,218

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,865	\$15,099
Net Difference Between Projected and Actual	0	981,880
Change of Assumptions	380,382	169,861
Changes in Proportion and Differences Between	3,820	68,866
Total	\$410,067	\$1,235,706

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$65,290)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,562)
Total	(\$93,852)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$354,216

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$240,462)
2023	(199,326)
2024	(105,182)
2025	(280,669)
2026	0
Thereafter	0
Total	(\$825,639)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,977,841	\$756,218	(\$262,778)

PERF Net Pension Liability - Unaudited

TOWN OF SPEEDWAY - 810000

Net Pension Liability as of 2020	\$1,739,445
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,302
- Net Difference Between Projected and Actual Investment	(1,130,748)
- Change of Assumptions	572,949
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,338
Pension Expense/Income	(93,852)
Contributions	(354,216)
Total Activity in FY 2021	(983,227)
Net Pension Liability as of 2021	\$756,218

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 811000
 Submission Unit Name: BOONE COUNTY

Wages: \$10,002,622 Proportionate Share: 0.0018142

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,403,787	\$2,387,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,649	\$47,666
Net Difference Between Projected and Actual	0	3,099,575
Change of Assumptions	1,200,783	536,213
Changes in Proportion and Differences Between	129,632	42,299
Total	\$1,412,064	\$3,725,753

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$206,106)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	173,778
Total	(\$32,328)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,077,205

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$583,666)
2023	(524,126)
2024	(319,889)
2025	(886,008)
2026	0
Thereafter	0
Total	(\$2,313,689)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,243,603	\$2,387,211	(\$829,531)

PERF Net Pension Liability - Unaudited

BOONE COUNTY - 811000

Net Pension Liability as of 2020	\$5,403,787
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,796
- Net Difference Between Projected and Actual Investment	(3,562,052)
- Change of Assumptions	1,790,493
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(146,280)
Pension Expense/Income	(32,328)
Contributions	(1,077,205)
Total Activity in FY 2021	(3,016,576)
Net Pension Liability as of 2021	\$2,387,211

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 812000
 Submission Unit Name: DEKALB COUNTY

Wages: \$9,409,114 Proportionate Share: 0.0017066

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,940,459	\$2,245,626

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,807	\$44,838
Net Difference Between Projected and Actual	0	2,915,740
Change of Assumptions	1,129,564	504,410
Changes in Proportion and Differences Between	360,696	17,344
Total	\$1,567,067	\$3,482,332

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$193,882)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	206,456
Total	\$12,574

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,045,127

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$431,248)
2023	(390,764)
2024	(259,793)
2025	(833,460)
2026	0
Thereafter	0
Total	(\$1,915,265)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,873,296	\$2,245,626	(\$780,331)

PERF Net Pension Liability - Unaudited

DEKALB COUNTY - 812000

Net Pension Liability as of 2020	\$4,940,459
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,770
- Net Difference Between Projected and Actual Investment	(3,338,563)
- Change of Assumptions	1,654,539
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,974
Pension Expense/Income	12,574
Contributions	(1,045,127)
Total Activity in FY 2021	(2,694,833)
Net Pension Liability as of 2021	\$2,245,626

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 813000
 Submission Unit Name: DUBOIS COUNTY

Wages: \$8,396,551 Proportionate Share: 0.0015229

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,539,351	\$2,003,904

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,539	\$40,012
Net Difference Between Projected and Actual	0	2,601,887
Change of Assumptions	1,007,977	450,115
Changes in Proportion and Differences Between	197,554	8,988
Total	\$1,274,070	\$3,101,002

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$173,013)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	81,891
Total	(\$91,122)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$940,165

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$429,666)
2023	(391,932)
2024	(261,588)
2025	(743,746)
2026	0
Thereafter	0
Total	(\$1,826,932)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,241,089	\$2,003,904	(\$696,336)

PERF Net Pension Liability - Unaudited

DUBOIS COUNTY - 813000

Net Pension Liability as of 2020	\$4,539,351
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,050
- Net Difference Between Projected and Actual Investment	(2,990,382)
- Change of Assumptions	1,503,673
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,501)
Pension Expense/Income	(91,122)
Contributions	(940,165)
Total Activity in FY 2021	(2,535,447)
Net Pension Liability as of 2021	\$2,003,904

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 814000
 Submission Unit Name: CITY OF KOKOMO

Wages: \$10,175,891 Proportionate Share: 0.0018457

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,280,857	\$2,428,660

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,067	\$48,493
Net Difference Between Projected and Actual	0	3,153,393
Change of Assumptions	1,221,632	545,523
Changes in Proportion and Differences Between	311,226	28,259
Total	\$1,615,925	\$3,775,668

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$209,685)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,404)
Total	(\$214,089)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,138,223

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$562,261)
2023	(431,777)
2024	(264,314)
2025	(901,391)
2026	0
Thereafter	0
Total	(\$2,159,743)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,352,011	\$2,428,660	(\$843,934)

PERF Net Pension Liability - Unaudited

CITY OF KOKOMO - 814000

Net Pension Liability as of 2020	\$5,280,857
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,914
- Net Difference Between Projected and Actual Investment	(3,605,349)
- Change of Assumptions	1,776,419
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	317,131
Pension Expense/Income	(214,089)
Contributions	(1,138,223)
Total Activity in FY 2021	(2,852,197)
Net Pension Liability as of 2021	\$2,428,660

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 815000
 Submission Unit Name: HARRISON COUNTY

Wages: \$8,075,663 Proportionate Share: 0.0014647

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,279,295	\$1,927,322

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,920	\$38,483
Net Difference Between Projected and Actual	0	2,502,452
Change of Assumptions	969,456	432,913
Changes in Proportion and Differences Between	148,547	41,045
Total	\$1,183,923	\$3,014,893

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$166,401)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	68,047
Total	(\$98,354)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$895,136

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$476,896)
2023	(405,994)
2024	(232,760)
2025	(715,320)
2026	0
Thereafter	0
Total	(\$1,830,970)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,040,792	\$1,927,322	(\$669,724)

PERF Net Pension Liability - Unaudited

HARRISON COUNTY - 815000

Net Pension Liability as of 2020	\$4,279,295
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,075
- Net Difference Between Projected and Actual Investment	(2,868,690)
- Change of Assumptions	1,428,169
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,963
Pension Expense/Income	(98,354)
Contributions	(895,136)
Total Activity in FY 2021	(2,351,973)
Net Pension Liability as of 2021	\$1,927,322

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 815001
 Submission Unit Name: HARRISON COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$167,591 Proportionate Share: 0.0000304

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$94,236	\$40,002

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,368	\$799
Net Difference Between Projected and Actual	0	51,939
Change of Assumptions	20,121	8,985
Changes in Proportion and Differences Between	126	5,120
Total	\$21,615	\$66,843

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,454)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,953)
Total	(\$6,407)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,770

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$13,291)
2023	(10,998)
2024	(6,092)
2025	(14,847)
2026	0
Thereafter	0
Total	(\$45,228)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$104,622	\$40,002	(\$13,900)

PERF Net Pension Liability - Unaudited

HARRISON COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 815001

Net Pension Liability as of 2020	\$94,236
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	164
- Net Difference Between Projected and Actual Investment	(60,004)
- Change of Assumptions	30,771
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12
Pension Expense/Income	(6,407)
Contributions	(18,770)
Total Activity in FY 2021	(54,234)
Net Pension Liability as of 2021	\$40,002

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 816000
 Submission Unit Name: NETTLE CREEK SCHOOL CORP

Wages: \$1,022,008 Proportionate Share: 0.0001854

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$516,487	\$243,958

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,344	\$4,871
Net Difference Between Projected and Actual	0	316,757
Change of Assumptions	122,713	54,798
Changes in Proportion and Differences Between	53,787	7,511
Total	\$184,844	\$383,937

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$21,063)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,399
Total	(\$14,664)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,105

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$44,895)
2023	(39,550)
2024	(24,104)
2025	(90,544)
2026	0
Thereafter	0
Total	(\$199,093)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$638,058	\$243,958	(\$84,773)

PERF Net Pension Liability - Unaudited

NETTLE CREEK SCHOOL CORP - 816000

Net Pension Liability as of 2020	\$516,487
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,257
- Net Difference Between Projected and Actual Investment	(360,960)
- Change of Assumptions	175,529
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,414
Pension Expense/Income	(14,664)
Contributions	(110,105)
Total Activity in FY 2021	(272,529)
Net Pension Liability as of 2021	\$243,958

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 818000
 Submission Unit Name: TOWN OF MIDDLETOWN

Wages: \$650,478 Proportionate Share: 0.0001180

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$338,284	\$155,270

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,311	\$3,100
Net Difference Between Projected and Actual	0	201,604
Change of Assumptions	78,102	34,877
Changes in Proportion and Differences Between	15,434	10,571
Total	\$98,847	\$250,152

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,406)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,449)
Total	(\$14,855)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,854

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$47,069)
2023	(29,568)
2024	(17,040)
2025	(57,628)
2026	0
Thereafter	0
Total	(\$151,305)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$406,099	\$155,270	(\$53,955)

PERF Net Pension Liability - Unaudited

TOWN OF MIDDLETOWN - 818000

Net Pension Liability as of 2020	\$338,284
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	760
- Net Difference Between Projected and Actual Investment	(230,556)
- Change of Assumptions	113,709
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,782
Pension Expense/Income	(14,855)
Contributions	(72,854)
Total Activity in FY 2021	(183,014)
Net Pension Liability as of 2021	\$155,270

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 819000
 Submission Unit Name: MONTEREY-TIPPECANOE PUBLIC LIBRARY

Wages: \$37,446 Proportionate Share: 0.0000068

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$20,539	\$8,948

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$306	\$179
Net Difference Between Projected and Actual	0	11,618
Change of Assumptions	4,501	2,010
Changes in Proportion and Differences Between	32	223
Total	\$4,839	\$14,030

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$773)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4)
Total	(\$777)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,194

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,546)
2023	(2,091)
2024	(1,234)
2025	(3,320)
2026	0
Thereafter	0
Total	(\$9,191)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,402	\$8,948	(\$3,109)

PERF Net Pension Liability - Unaudited
MONTEREY-TIPPECANOE PUBLIC LIBRARY - 819000

Net Pension Liability as of 2020	\$20,539
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39
- Net Difference Between Projected and Actual Investment	(13,376)
- Change of Assumptions	6,770
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53)
Pension Expense/Income	(777)
Contributions	(4,194)
Total Activity in FY 2021	(11,591)
Net Pension Liability as of 2021	\$8,948

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 820000
 Submission Unit Name: SCHOOL CITY OF LAKE STATION

Wages: \$1,206,586 Proportionate Share: 0.0002188

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$692,274	\$287,907

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,847	\$5,749
Net Difference Between Projected and Actual	0	373,822
Change of Assumptions	144,819	64,669
Changes in Proportion and Differences Between	15,733	27,184
Total	\$170,399	\$471,424

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$24,857)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,053)
Total	(\$54,910)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$135,137

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$77,170)
2023	(69,801)
2024	(47,197)
2025	(106,857)
2026	0
Thereafter	0
Total	(\$301,025)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$753,004	\$287,907	(\$100,045)

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF LAKE STATION - 820000

Net Pension Liability as of 2020	\$692,274
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,128
- Net Difference Between Projected and Actual Investment	(433,070)
- Change of Assumptions	224,391
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,769)
Pension Expense/Income	(54,910)
Contributions	(135,137)
Total Activity in FY 2021	(404,367)
Net Pension Liability as of 2021	\$287,907

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 821000
 Submission Unit Name: BLUFFTON-HARRISON METROPOLITAN SCHOOL DISTRICT

Wages: \$1,922,750 Proportionate Share: 0.0003487

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,007,301	\$458,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,694	\$9,162
Net Difference Between Projected and Actual	0	595,757
Change of Assumptions	230,798	103,063
Changes in Proportion and Differences Between	38,150	60,380
Total	\$284,642	\$768,362

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$39,615)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,885)
Total	(\$70,500)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$205,556

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$153,366)
2023	(105,780)
2024	(54,278)
2025	(170,296)
2026	0
Thereafter	0
Total	(\$483,720)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,200,058	\$458,836	(\$159,441)

PERF Net Pension Liability - Unaudited

BLUFFTON-HARRISON METROPOLITAN SCHOOL DISTRICT - 821000

Net Pension Liability as of 2020	\$1,007,301
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,210
- Net Difference Between Projected and Actual Investment	(681,966)
- Change of Assumptions	337,615
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,732
Pension Expense/Income	(70,500)
Contributions	(205,556)
Total Activity in FY 2021	(548,465)
Net Pension Liability as of 2021	\$458,836

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 822000
 Submission Unit Name: ADAMS CENTRAL COMMUNITY SCHOOLS

Wages: \$2,157,460 Proportionate Share: 0.0003913

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,160,435	\$514,891

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,611	\$10,281
Net Difference Between Projected and Actual	0	668,539
Change of Assumptions	258,994	115,654
Changes in Proportion and Differences Between	115,478	10,076
Total	\$392,083	\$804,550

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$44,455)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	74,274
Total	\$29,819

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,026

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$74,262)
2023	(79,479)
2024	(67,627)
2025	(191,099)
2026	0
Thereafter	0
Total	(\$412,467)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,346,666	\$514,891	(\$178,919)

PERF Net Pension Liability - Unaudited

ADAMS CENTRAL COMMUNITY SCHOOLS - 822000

Net Pension Liability as of 2020	\$1,160,435
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,350
- Net Difference Between Projected and Actual Investment	(767,854)
- Change of Assumptions	385,126
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(61,959)
Pension Expense/Income	29,819
Contributions	(233,026)
Total Activity in FY 2021	(645,544)
Net Pension Liability as of 2021	\$514,891

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 824000
 Submission Unit Name: SOUTH CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$1,191,454 Proportionate Share: 0.0002161

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$647,573	\$284,355

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,726	\$5,678
Net Difference Between Projected and Actual	0	369,209
Change of Assumptions	143,032	63,871
Changes in Proportion and Differences Between	12,977	6,174
Total	\$165,735	\$444,932

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$24,551)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,869
Total	(\$19,682)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,576

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$74,831)
2023	(60,062)
2024	(38,766)
2025	(105,538)
2026	0
Thereafter	0
Total	(\$279,197)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$743,712	\$284,355	(\$98,810)

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL COMMUNITY SCHOOL CORPORATION - 824000

Net Pension Liability as of 2020	\$647,573
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,269
- Net Difference Between Projected and Actual Investment	(424,631)
- Change of Assumptions	214,088
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,686)
Pension Expense/Income	(19,682)
Contributions	(129,576)
Total Activity in FY 2021	(363,218)
Net Pension Liability as of 2021	\$284,355

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 825000
 Submission Unit Name: CROWN POINT-CENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$20,462 Proportionate Share: 0.0000037

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$275,762	\$4,869

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$167	\$97
Net Difference Between Projected and Actual	0	6,321
Change of Assumptions	2,449	1,094
Changes in Proportion and Differences Between	384	236,909
Total	\$3,000	\$244,421

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$420)
Specific Liabilities of Individual Employers	\$28,114
Net Amortization of Deferred Amounts from Changes in	(90,092)
Total	(\$62,398)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,121

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$89,432)
2023	(85,925)
2024	(64,257)
2025	(1,807)
2026	0
Thereafter	0
Total	(\$241,421)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,734	\$4,869	(\$1,692)

PERF Net Pension Liability - Unaudited

CROWN POINT-CENTER TOWNSHIP PUBLIC LIBRARY - 825000

Net Pension Liability as of 2020	\$275,762
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,114)
- Net Difference Between Projected and Actual Investment	(29,922)
- Change of Assumptions	58,812
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(206,150)
Pension Expense/Income	(62,398)
Contributions	(30,121)
Total Activity in FY 2021	(270,893)
Net Pension Liability as of 2021	\$4,869

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 826000
 Submission Unit Name: MICHIGAN CITY LIBRARY

Wages: \$1,340,922 Proportionate Share: 0.0002432

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$745,735	\$320,014

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,945	\$6,390
Net Difference Between Projected and Actual	0	415,509
Change of Assumptions	160,969	71,881
Changes in Proportion and Differences Between	4,306	18,172
Total	\$176,220	\$511,952

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$27,629)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,519)
Total	(\$35,148)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$145,490

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$91,067)
2023	(78,120)
2024	(47,772)
2025	(118,773)
2026	0
Thereafter	0
Total	(\$335,732)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$836,977	\$320,014	(\$111,202)

PERF Net Pension Liability - Unaudited

MICHIGAN CITY LIBRARY - 826000

Net Pension Liability as of 2020	\$745,735
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,355
- Net Difference Between Projected and Actual Investment	(479,332)
- Change of Assumptions	244,468
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,574)
Pension Expense/Income	(35,148)
Contributions	(145,490)
Total Activity in FY 2021	(425,721)
Net Pension Liability as of 2021	\$320,014

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 827000
 Submission Unit Name: NORTH ADAMS COMMUNITY SCHOOLS

Wages: \$3,612,689 Proportionate Share: 0.0006553

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,925,199	\$862,275

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,492	\$17,217
Net Difference Between Projected and Actual	0	1,119,585
Change of Assumptions	433,730	193,683
Changes in Proportion and Differences Between	52,600	102,366
Total	\$515,822	\$1,432,851

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$74,447)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,503)
Total	(\$94,950)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$404,607

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$268,420)
2023	(222,772)
2024	(105,807)
2025	(320,030)
2026	0
Thereafter	0
Total	(\$917,029)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,255,227	\$862,275	(\$299,631)

PERF Net Pension Liability - Unaudited
NORTH ADAMS COMMUNITY SCHOOLS - 827000

Net Pension Liability as of 2020	\$1,925,199
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,014
- Net Difference Between Projected and Actual Investment	(1,284,351)
- Change of Assumptions	641,178
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,792
Pension Expense/Income	(94,950)
Contributions	(404,607)
Total Activity in FY 2021	(1,062,924)
Net Pension Liability as of 2021	\$862,275

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 828000
 Submission Unit Name: TOWN OF MOROCCO

Wages: \$170,794 Proportionate Share: 0.0000310

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$97,559	\$40,791

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,395	\$814
Net Difference Between Projected and Actual	0	52,964
Change of Assumptions	20,518	9,162
Changes in Proportion and Differences Between	4,816	3,432
Total	\$26,729	\$66,372

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,522)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,613
Total	\$91

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,129

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$8,687)
2023	(9,251)
2024	(6,565)
2025	(15,140)
2026	0
Thereafter	0
Total	(\$39,643)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$106,687	\$40,791	(\$14,175)

PERF Net Pension Liability - Unaudited

TOWN OF MOROCCO - 828000

Net Pension Liability as of 2020	\$97,559
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	163
- Net Difference Between Projected and Actual Investment	(61,313)
- Change of Assumptions	31,683
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,263)
Pension Expense/Income	91
Contributions	(19,129)
Total Activity in FY 2021	(56,768)
Net Pension Liability as of 2021	\$40,791

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 829000
 Submission Unit Name: RANDOLPH COUNTY

Wages: \$4,368,705 Proportionate Share: 0.0007924

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,635,898	\$1,042,678

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,663	\$20,819
Net Difference Between Projected and Actual	0	1,353,822
Change of Assumptions	524,474	234,205
Changes in Proportion and Differences Between	3,282	241,678
Total	\$563,419	\$1,850,524

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$90,022)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(105,281)
Total	(\$195,303)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$488,834

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$383,203)
2023	(314,951)
2024	(201,964)
2025	(386,987)
2026	0
Thereafter	0
Total	(\$1,287,105)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,727,059	\$1,042,678	(\$362,320)

PERF Net Pension Liability - Unaudited

RANDOLPH COUNTY - 829000

Net Pension Liability as of 2020	\$2,635,898
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,533
- Net Difference Between Projected and Actual Investment	(1,579,412)
- Change of Assumptions	839,480
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(172,684)
Pension Expense/Income	(195,303)
Contributions	(488,834)
Total Activity in FY 2021	(1,593,220)
Net Pension Liability as of 2021	\$1,042,678

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 829001

Submission Unit Name: RANDOLPH COUNTY-RANDOLPH COUNTY SOLID WASTE MANAGEMENT

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

RANDOLPH COUNTY-RANDOLPH COUNTY SOLID WASTE MANAGEMENT - 829001

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 830000
 Submission Unit Name: DECATUR COUNTY BOARD OF HEALTH

Wages: \$209,790 Proportionate Share: 0.0000381

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$102,089	\$50,134

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,715	\$1,001
Net Difference Between Projected and Actual	0	65,094
Change of Assumptions	25,218	11,261
Changes in Proportion and Differences Between	12,117	244
Total	\$39,050	\$77,600

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,328)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,439
Total	(\$1,889)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,496

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,094)
2023	(7,054)
2024	(3,796)
2025	(18,606)
2026	0
Thereafter	0
Total	(\$38,550)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$131,122	\$50,134	(\$17,421)

PERF Net Pension Liability - Unaudited

DECATUR COUNTY BOARD OF HEALTH - 830000

Net Pension Liability as of 2020	\$102,089
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	276
- Net Difference Between Projected and Actual Investment	(73,831)
- Change of Assumptions	35,228
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,757
Pension Expense/Income	(1,889)
Contributions	(23,496)
Total Activity in FY 2021	(51,955)
Net Pension Liability as of 2021	\$50,134

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 831000
 Submission Unit Name: SMITH-GREEN COMMUNITY SCHOOLS

Wages: \$1,533,449 Proportionate Share: 0.0002781

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$802,821	\$365,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,516	\$7,307
Net Difference Between Projected and Actual	0	475,136
Change of Assumptions	184,069	82,196
Changes in Proportion and Differences Between	41,076	32,721
Total	\$237,661	\$597,360

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$31,594)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,019)
Total	(\$36,613)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,739

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$96,892)
2023	(85,505)
2024	(41,485)
2025	(135,817)
2026	0
Thereafter	0
Total	(\$359,699)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$957,086	\$365,937	(\$127,159)

PERF Net Pension Liability - Unaudited
SMITH-GREEN COMMUNITY SCHOOLS - 831000

Net Pension Liability as of 2020	\$802,821
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,764
- Net Difference Between Projected and Actual Investment	(543,844)
- Change of Assumptions	269,147
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,401
Pension Expense/Income	(36,613)
Contributions	(171,739)
Total Activity in FY 2021	(436,884)
Net Pension Liability as of 2021	\$365,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 832000
 Submission Unit Name: CITY OF PORTLAND

Wages: \$1,646,725 Proportionate Share: 0.0002987

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$877,122	\$393,044

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,443	\$7,848
Net Difference Between Projected and Actual	0	510,331
Change of Assumptions	197,704	88,285
Changes in Proportion and Differences Between	38,293	9,121
Total	\$249,440	\$615,585

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$33,934)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,313
Total	(\$22,621)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,401

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$87,710)
2023	(84,209)
2024	(48,350)
2025	(145,876)
2026	0
Thereafter	0
Total	(\$366,145)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,027,982	\$393,044	(\$136,579)

PERF Net Pension Liability - Unaudited

CITY OF PORTLAND - 832000

Net Pension Liability as of 2020	\$877,122
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,831
- Net Difference Between Projected and Actual Investment	(585,399)
- Change of Assumptions	292,175
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,337
Pension Expense/Income	(22,621)
Contributions	(183,401)
Total Activity in FY 2021	(484,078)
Net Pension Liability as of 2021	\$393,044

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 833000
 Submission Unit Name: CITY OF LAFAYETTE

Wages: \$19,867,403 Proportionate Share: 0.0036035

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$11,099,043	\$4,741,657

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$162,178	\$94,677
Net Difference Between Projected and Actual	0	6,156,609
Change of Assumptions	2,385,085	1,065,066
Changes in Proportion and Differences Between	132,836	198,450
Total	\$2,680,099	\$7,514,802

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$409,384)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	216,915
Total	(\$192,469)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,225,145

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,251,439)
2023	(1,118,596)
2024	(704,812)
2025	(1,759,856)
2026	0
Thereafter	0
Total	(\$4,834,703)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,401,512	\$4,741,657	(\$1,647,676)

PERF Net Pension Liability - Unaudited

CITY OF LAFAYETTE - 833000

Net Pension Liability as of 2020	\$11,099,043
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,877
- Net Difference Between Projected and Actual Investment	(7,106,508)
- Change of Assumptions	3,632,596
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(485,737)
Pension Expense/Income	(192,469)
Contributions	(2,225,145)
Total Activity in FY 2021	(6,357,386)
Net Pension Liability as of 2021	\$4,741,657

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 834000
 Submission Unit Name: CITY OF ALEXANDRIA

Wages: \$1,148,743 Proportionate Share: 0.0002084

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$594,716	\$274,223

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,379	\$5,475
Net Difference Between Projected and Actual	0	356,053
Change of Assumptions	137,936	61,596
Changes in Proportion and Differences Between	36,761	1,228
Total	\$184,076	\$424,352

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,676)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,890
Total	(\$14,786)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,659

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$60,333)
2023	(48,725)
2024	(29,441)
2025	(101,777)
2026	0
Thereafter	0
Total	(\$240,276)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$717,212	\$274,223	(\$95,289)

PERF Net Pension Liability - Unaudited

CITY OF ALEXANDRIA - 834000

Net Pension Liability as of 2020	\$594,716
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,352
- Net Difference Between Projected and Actual Investment	(406,951)
- Change of Assumptions	200,254
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,297
Pension Expense/Income	(14,786)
Contributions	(128,659)
Total Activity in FY 2021	(320,493)
Net Pension Liability as of 2021	\$274,223

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 836000
 Submission Unit Name: SHENANDOAH SCHOOL CORPORATION

Wages: \$1,082,354 Proportionate Share: 0.0001963

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$588,675	\$258,301

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,835	\$5,158
Net Difference Between Projected and Actual	0	335,380
Change of Assumptions	129,927	58,019
Changes in Proportion and Differences Between	3,647	56,089
Total	\$142,409	\$454,646

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,301)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,117)
Total	(\$58,418)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,920

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$101,839)
2023	(79,471)
2024	(35,058)
2025	(95,869)
2026	0
Thereafter	0
Total	(\$312,237)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$675,570	\$258,301	(\$89,757)

PERF Net Pension Liability - Unaudited

SHENANDOAH SCHOOL CORPORATION - 836000

Net Pension Liability as of 2020	\$588,675
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,151
- Net Difference Between Projected and Actual Investment	(385,761)
- Change of Assumptions	194,563
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,011
Pension Expense/Income	(58,418)
Contributions	(118,920)
Total Activity in FY 2021	(330,374)
Net Pension Liability as of 2021	\$258,301

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

Submission Unit #: 838000
 Submission Unit Name: OAK HILL UNITED SCHOOL CORPORATION

Wages: \$1,453,942 Proportionate Share: 0.0002637

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$761,441	\$346,989

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,868	\$6,928
Net Difference Between Projected and Actual	0	450,534
Change of Assumptions	174,538	77,940
Changes in Proportion and Differences Between	34,288	21,203
Total	\$220,694	\$556,605

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$29,958)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,143)
Total	(\$33,101)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,830

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$91,093)
2023	(76,646)
2024	(39,389)
2025	(128,783)
2026	0
Thereafter	0
Total	(\$335,911)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$907,528	\$346,989	(\$120,575)

PERF Net Pension Liability - Unaudited
OAK HILL UNITED SCHOOL CORPORATION - 838000

Net Pension Liability as of 2020	\$761,441
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,672
- Net Difference Between Projected and Actual Investment	(515,701)
- Change of Assumptions	255,251
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,257
Pension Expense/Income	(33,101)
Contributions	(162,830)
Total Activity in FY 2021	(414,452)
Net Pension Liability as of 2021	\$346,989

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 839000
 Submission Unit Name: CITY OF AUBURN

Wages: \$6,179,575 Proportionate Share: 0.0011208

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,136,377	\$1,474,802

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,442	\$29,447
Net Difference Between Projected and Actual	0	1,914,896
Change of Assumptions	741,835	331,268
Changes in Proportion and Differences Between	359,910	13,436
Total	\$1,152,187	\$2,289,047

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$127,331)
Specific Liabilities of Individual Employers	\$13,546
Net Amortization of Deferred Amounts from Changes in	209,435
Total	\$95,650

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$697,513

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$240,819)
2023	(203,525)
2024	(145,146)
2025	(547,370)
2026	0
Thereafter	0
Total	(\$1,136,860)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,857,254	\$1,474,802	(\$512,478)

PERF Net Pension Liability - Unaudited

CITY OF AUBURN - 839000

Net Pension Liability as of 2020	\$3,136,377
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,537
- Net Difference Between Projected and Actual Investment	(2,183,319)
- Change of Assumptions	1,064,057
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,013
Pension Expense/Income	95,650
Contributions	(697,513)
Total Activity in FY 2021	(1,661,575)
Net Pension Liability as of 2021	\$1,474,802

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 840000
 Submission Unit Name: NORTHERN WELLS COMMUNITY SCHOOLS

Wages: \$3,911,974 Proportionate Share: 0.0007095

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,062,325	\$933,594

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,932	\$18,641
Net Difference Between Projected and Actual	0	1,212,186
Change of Assumptions	469,604	209,703
Changes in Proportion and Differences Between	83,950	14,850
Total	\$585,486	\$1,455,380

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$80,604)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	52,530
Total	(\$28,074)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$435,074

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$221,711)
2023	(191,786)
2024	(109,896)
2025	(346,501)
2026	0
Thereafter	0
Total	(\$869,894)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,441,757	\$933,594	(\$324,414)

PERF Net Pension Liability - Unaudited
NORTHERN WELLS COMMUNITY SCHOOLS - 840000

Net Pension Liability as of 2020	\$2,062,325
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,442
- Net Difference Between Projected and Actual Investment	(1,388,688)
- Change of Assumptions	689,603
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,060
Pension Expense/Income	(28,074)
Contributions	(435,074)
Total Activity in FY 2021	(1,128,731)
Net Pension Liability as of 2021	\$933,594

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 841000
 Submission Unit Name: DAVIESS COUNTY

Wages: \$7,785,823 Proportionate Share: 0.0014122

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,031,320	\$1,858,240

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,557	\$37,104
Net Difference Between Projected and Actual	0	2,412,755
Change of Assumptions	934,707	417,396
Changes in Proportion and Differences Between	242,280	22,124
Total	\$1,240,544	\$2,889,379

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$160,436)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	139,495
Total	(\$20,941)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$864,291

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$426,589)
2023	(331,124)
2024	(201,439)
2025	(689,683)
2026	0
Thereafter	0
Total	(\$1,648,835)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,860,113	\$1,858,240	(\$645,719)

PERF Net Pension Liability - Unaudited

DAVIESS COUNTY - 841000

Net Pension Liability as of 2020	\$4,031,320
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,156
- Net Difference Between Projected and Actual Investment	(2,757,771)
- Change of Assumptions	1,357,270
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	103,497
Pension Expense/Income	(20,941)
Contributions	(864,291)
Total Activity in FY 2021	(2,173,080)
Net Pension Liability as of 2021	\$1,858,240

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 842000
 Submission Unit Name: STEUBEN COUNTY

Wages: \$9,001,272 Proportionate Share: 0.0016326

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,894,851	\$2,148,253

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,476	\$42,894
Net Difference Between Projected and Actual	0	2,789,310
Change of Assumptions	1,080,585	482,538
Changes in Proportion and Differences Between	40,500	37,733
Total	\$1,194,561	\$3,352,475

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$185,475)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	34,294
Total	(\$151,181)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$999,959

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$585,693)
2023	(485,922)
2024	(288,980)
2025	(797,319)
2026	0
Thereafter	0
Total	(\$2,157,914)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,618,623	\$2,148,253	(\$746,495)

PERF Net Pension Liability - Unaudited

STEUBEN COUNTY - 842000

Net Pension Liability as of 2020	\$4,894,851
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,579
- Net Difference Between Projected and Actual Investment	(3,208,230)
- Change of Assumptions	1,617,929
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,736)
Pension Expense/Income	(151,181)
Contributions	(999,959)
Total Activity in FY 2021	(2,746,598)
Net Pension Liability as of 2021	\$2,148,253

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 843000
 Submission Unit Name: WASHINGTON TOWNSHIP PUBLIC LIBRARY

Wages: \$533,568 Proportionate Share: 0.0000968

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$308,382	\$127,374

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,357	\$2,543
Net Difference Between Projected and Actual	0	165,384
Change of Assumptions	64,070	28,611
Changes in Proportion and Differences Between	3,729	13,789
Total	\$72,156	\$210,327

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$10,997)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,751)
Total	(\$24,748)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,760

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$37,617)
2023	(31,887)
2024	(21,392)
2025	(47,275)
2026	0
Thereafter	0
Total	(\$138,171)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$333,139	\$127,374	(\$44,261)

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP PUBLIC LIBRARY - 843000

Net Pension Liability as of 2020	\$308,382
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	490
- Net Difference Between Projected and Actual Investment	(191,777)
- Change of Assumptions	99,713
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,926)
Pension Expense/Income	(24,748)
Contributions	(59,760)
Total Activity in FY 2021	(181,008)
Net Pension Liability as of 2021	\$127,374

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 844000
 Submission Unit Name: JEFFERSONVILLE PARK & RECREATION

Wages: \$1,177,603 Proportionate Share: 0.0002136

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$651,499	\$281,065

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,613	\$5,612
Net Difference Between Projected and Actual	0	364,937
Change of Assumptions	141,378	63,133
Changes in Proportion and Differences Between	4,291	9,936
Total	\$155,282	\$443,618

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$24,267)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,474
Total	(\$19,793)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$131,892

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$80,056)
2023	(63,721)
2024	(40,243)
2025	(104,316)
2026	0
Thereafter	0
Total	(\$288,336)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$735,108	\$281,065	(\$97,667)

PERF Net Pension Liability - Unaudited

JEFFERSONVILLE PARK & RECREATION - 844000

Net Pension Liability as of 2020	\$651,499
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,205
- Net Difference Between Projected and Actual Investment	(420,695)
- Change of Assumptions	213,990
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,249)
Pension Expense/Income	(19,793)
Contributions	(131,892)
Total Activity in FY 2021	(370,434)
Net Pension Liability as of 2021	\$281,065

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 845000
 Submission Unit Name: CITY OF WABASH

Wages: \$1,635,478 Proportionate Share: 0.0002966

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$879,237	\$390,280

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,349	\$7,793
Net Difference Between Projected and Actual	0	506,743
Change of Assumptions	196,314	87,664
Changes in Proportion and Differences Between	28,521	6,936
Total	\$238,184	\$609,136

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$33,696)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,470
Total	(\$26,226)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,174

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$99,776)
2023	(76,556)
2024	(49,770)
2025	(144,850)
2026	0
Thereafter	0
Total	(\$370,952)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,020,754	\$390,280	(\$135,618)

PERF Net Pension Liability - Unaudited

CITY OF WABASH - 845000

Net Pension Liability as of 2020	\$879,237
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,783
- Net Difference Between Projected and Actual Investment	(581,991)
- Change of Assumptions	291,846
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,805
Pension Expense/Income	(26,226)
Contributions	(183,174)
Total Activity in FY 2021	(488,957)
Net Pension Liability as of 2021	\$390,280

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 846000
 Submission Unit Name: TRI-CREEK SCHOOL CORPORATION

Wages: \$2,409,096 Proportionate Share: 0.0004370

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,370,353	\$575,025

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,668	\$11,482
Net Difference Between Projected and Actual	0	746,618
Change of Assumptions	289,242	129,162
Changes in Proportion and Differences Between	0	213,811
Total	\$308,910	\$1,101,073

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$49,646)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(134,758)
Total	(\$184,404)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,980

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$263,810)
2023	(201,961)
2024	(112,972)
2025	(213,420)
2026	0
Thereafter	0
Total	(\$792,163)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,503,944	\$575,025	(\$199,815)

PERF Net Pension Liability - Unaudited

TRI-CREEK SCHOOL CORPORATION - 846000

Net Pension Liability as of 2020	\$1,370,353
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,306
- Net Difference Between Projected and Actual Investment	(863,898)
- Change of Assumptions	445,604
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,956)
Pension Expense/Income	(184,404)
Contributions	(168,980)
Total Activity in FY 2021	(795,328)
Net Pension Liability as of 2021	\$575,025

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 847000
 Submission Unit Name: LAFAYETTE SCHOOL CORPORATION

Wages: \$8,099,471 Proportionate Share: 0.0014690

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,303,760	\$1,932,980

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,113	\$38,596
Net Difference Between Projected and Actual	0	2,509,798
Change of Assumptions	972,302	434,184
Changes in Proportion and Differences Between	138,092	72,127
Total	\$1,176,507	\$3,054,705

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$166,889)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,297)
Total	(\$179,186)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$901,895

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$536,580)
2023	(388,787)
2024	(235,411)
2025	(717,420)
2026	0
Thereafter	0
Total	(\$1,878,198)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,055,591	\$1,932,980	(\$671,690)

PERF Net Pension Liability - Unaudited

LAFAYETTE SCHOOL CORPORATION - 847000

Net Pension Liability as of 2020	\$4,303,760
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,051
- Net Difference Between Projected and Actual Investment	(2,878,130)
- Change of Assumptions	1,434,842
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	144,538
Pension Expense/Income	(179,186)
Contributions	(901,895)
Total Activity in FY 2021	(2,370,780)
Net Pension Liability as of 2021	\$1,932,980

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 848000
 Submission Unit Name: LAWRENCE COUNTY

Wages: \$8,696,595 Proportionate Share: 0.0015774

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,509,147	\$2,075,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,992	\$41,444
Net Difference Between Projected and Actual	0	2,695,001
Change of Assumptions	1,044,050	466,223
Changes in Proportion and Differences Between	236,886	21,144
Total	\$1,351,928	\$3,223,812

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$179,204)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	117,806
Total	(\$61,398)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$974,019

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$494,639)
2023	(382,232)
2024	(224,650)
2025	(770,363)
2026	0
Thereafter	0
Total	(\$1,871,884)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,428,652	\$2,075,618	(\$721,255)

PERF Net Pension Liability - Unaudited

LAWRENCE COUNTY - 848000

Net Pension Liability as of 2020	\$4,509,147
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,200
- Net Difference Between Projected and Actual Investment	(3,080,911)
- Change of Assumptions	1,517,345
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	155,254
Pension Expense/Income	(61,398)
Contributions	(974,019)
Total Activity in FY 2021	(2,433,529)
Net Pension Liability as of 2021	\$2,075,618

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 849000
 Submission Unit Name: PULASKI COUNTY PUBLIC LIBRARY

Wages: \$81,619 Proportionate Share: 0.0000148

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$76,114	\$19,475

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$666	\$389
Net Difference Between Projected and Actual	0	25,286
Change of Assumptions	9,796	4,374
Changes in Proportion and Differences Between	92	31,914
Total	\$10,554	\$61,963

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,681)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,725)
Total	(\$14,406)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,141

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$17,786)
2023	(16,170)
2024	(10,225)
2025	(7,228)
2026	0
Thereafter	0
Total	(\$51,409)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$50,934	\$19,475	(\$6,767)

PERF Net Pension Liability - Unaudited

PULASKI COUNTY PUBLIC LIBRARY - 849000

Net Pension Liability as of 2020	\$76,114
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(50)
- Net Difference Between Projected and Actual Investment	(31,800)
- Change of Assumptions	21,281
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,523)
Pension Expense/Income	(14,406)
Contributions	(9,141)
Total Activity in FY 2021	(56,639)
Net Pension Liability as of 2021	\$19,475

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 851000
 Submission Unit Name: CAPITAL IMPROVEMENTS BOARD

Wages: \$7,292,828 Proportionate Share: 0.0013227

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,573,534	\$1,740,472

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,529	\$34,752
Net Difference Between Projected and Actual	0	2,259,844
Change of Assumptions	875,469	390,943
Changes in Proportion and Differences Between	5,438	1,730,200
Total	\$940,436	\$4,415,739

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$150,268)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(727,066)
Total	(\$877,334)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$813,393

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,177,462)
2023	(1,032,411)
2024	(619,457)
2025	(645,973)
2026	0
Thereafter	0
Total	(\$3,475,303)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,552,097	\$1,740,472	(\$604,796)

PERF Net Pension Liability - Unaudited

CAPITAL IMPROVEMENTS BOARD - 851000

Net Pension Liability as of 2020	\$5,573,534
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	862
- Net Difference Between Projected and Actual Investment	(2,736,848)
- Change of Assumptions	1,645,817
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,052,166)
Pension Expense/Income	(877,334)
Contributions	(813,393)
Total Activity in FY 2021	(3,833,062)
Net Pension Liability as of 2021	\$1,740,472

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 853000
 Submission Unit Name: CITY OF DELPHI

Wages: \$673,823 Proportionate Share: 0.0001222

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$405,337	\$160,797

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,500	\$3,211
Net Difference Between Projected and Actual	0	208,780
Change of Assumptions	80,882	36,118
Changes in Proportion and Differences Between	2,748	45,487
Total	\$89,130	\$293,596

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,883)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,643)
Total	(\$35,526)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,468

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$68,225)
2023	(45,712)
2024	(30,849)
2025	(59,680)
2026	0
Thereafter	0
Total	(\$204,466)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$420,554	\$160,797	(\$55,875)

PERF Net Pension Liability - Unaudited

CITY OF DELPHI - 853000

Net Pension Liability as of 2020	\$405,337
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	550
- Net Difference Between Projected and Actual Investment	(243,470)
- Change of Assumptions	129,219
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,845)
Pension Expense/Income	(35,526)
Contributions	(75,468)
Total Activity in FY 2021	(244,540)
Net Pension Liability as of 2021	\$160,797

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 854000
 Submission Unit Name: RANDOLPH CENTRAL SCHOOL CORPORATION

Wages: \$2,197,514 Proportionate Share: 0.0003986

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,216,313	\$524,497

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,939	\$10,473
Net Difference Between Projected and Actual	0	681,011
Change of Assumptions	263,825	117,812
Changes in Proportion and Differences Between	3,119	35,986
Total	\$284,883	\$845,282

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$45,284)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,450)
Total	(\$58,734)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,679

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$157,736)
2023	(132,246)
2024	(75,750)
2025	(194,667)
2026	0
Thereafter	0
Total	(\$560,399)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,371,789	\$524,497	(\$182,257)

PERF Net Pension Liability - Unaudited
RANDOLPH CENTRAL SCHOOL CORPORATION - 854000

Net Pension Liability as of 2020	\$1,216,313
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,247
- Net Difference Between Projected and Actual Investment	(785,108)
- Change of Assumptions	399,442
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,984)
Pension Expense/Income	(58,734)
Contributions	(243,679)
Total Activity in FY 2021	(691,816)
Net Pension Liability as of 2021	\$524,497

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 855000
 Submission Unit Name: CITY OF WINCHESTER

Wages: \$729,359 Proportionate Share: 0.0001323

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$392,047	\$174,087

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,954	\$3,476
Net Difference Between Projected and Actual	0	226,036
Change of Assumptions	87,567	39,103
Changes in Proportion and Differences Between	6,796	5,288
Total	\$100,317	\$273,903

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$15,030)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,383)
Total	(\$16,413)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,688

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$48,218)
2023	(38,587)
2024	(22,169)
2025	(64,612)
2026	0
Thereafter	0
Total	(\$173,586)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$455,313	\$174,087	(\$60,493)

PERF Net Pension Liability - Unaudited

CITY OF WINCHESTER - 855000

Net Pension Liability as of 2020	\$392,047
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	796
- Net Difference Between Projected and Actual Investment	(259,589)
- Change of Assumptions	130,150
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,784
Pension Expense/Income	(16,413)
Contributions	(81,688)
Total Activity in FY 2021	(217,960)
Net Pension Liability as of 2021	\$174,087

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 856000
 Submission Unit Name: LOWELL PUBLIC LIBRARY

Wages: \$354,940 Proportionate Share: 0.0000644

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$196,024	\$84,741

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,898	\$1,692
Net Difference Between Projected and Actual	0	110,028
Change of Assumptions	42,625	19,034
Changes in Proportion and Differences Between	2,659	1,630
Total	\$48,182	\$132,384

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,316)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,185
Total	(\$4,131)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,753

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$21,328)
2023	(19,384)
2024	(12,039)
2025	(31,451)
2026	0
Thereafter	0
Total	(\$84,202)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$221,634	\$84,741	(\$29,446)

PERF Net Pension Liability - Unaudited

LOWELL PUBLIC LIBRARY - 856000

Net Pension Liability as of 2020	\$196,024
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	365
- Net Difference Between Projected and Actual Investment	(126,804)
- Change of Assumptions	64,434
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,394)
Pension Expense/Income	(4,131)
Contributions	(39,753)
Total Activity in FY 2021	(111,283)
Net Pension Liability as of 2021	\$84,741

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 857000
 Submission Unit Name: JASPER COUNTY

Wages: \$7,289,627 Proportionate Share: 0.0013222

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,062,732	\$1,739,814

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,507	\$34,739
Net Difference Between Projected and Actual	0	2,258,989
Change of Assumptions	875,138	390,795
Changes in Proportion and Differences Between	7,642	89,629
Total	\$942,287	\$2,774,152

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$150,212)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	58,142
Total	(\$92,070)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$813,436

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$518,908)
2023	(410,310)
2024	(256,920)
2025	(645,727)
2026	0
Thereafter	0
Total	(\$1,831,865)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,550,376	\$1,739,814	(\$604,567)

PERF Net Pension Liability - Unaudited

JASPER COUNTY - 857000

Net Pension Liability as of 2020	\$4,062,732
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,335
- Net Difference Between Projected and Actual Investment	(2,606,693)
- Change of Assumptions	1,330,847
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(148,901)
Pension Expense/Income	(92,070)
Contributions	(813,436)
Total Activity in FY 2021	(2,322,918)
Net Pension Liability as of 2021	\$1,739,814

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 858000
 Submission Unit Name: GIBSON COUNTY

Wages: \$7,827,484 Proportionate Share: 0.0014197

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,105,018	\$1,868,109

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,895	\$37,301
Net Difference Between Projected and Actual	0	2,425,569
Change of Assumptions	939,671	419,613
Changes in Proportion and Differences Between	183,469	122,827
Total	\$1,187,035	\$3,005,310

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$161,288)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	54,293
Total	(\$106,995)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$858,862

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$488,977)
2023	(418,740)
2024	(217,213)
2025	(693,345)
2026	0
Thereafter	0
Total	(\$1,818,275)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,885,924	\$1,868,109	(\$649,148)

PERF Net Pension Liability - Unaudited

GIBSON COUNTY - 858000

Net Pension Liability as of 2020	\$4,105,018
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,980
- Net Difference Between Projected and Actual Investment	(2,776,892)
- Change of Assumptions	1,375,372
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	121,488
Pension Expense/Income	(106,995)
Contributions	(858,862)
Total Activity in FY 2021	(2,236,909)
Net Pension Liability as of 2021	\$1,868,109

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 859000
 Submission Unit Name: MONROE CENTRAL SCHOOL CORPORATION

Wages: \$1,426,355 Proportionate Share: 0.0002587

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$760,837	\$340,410

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,643	\$6,797
Net Difference Between Projected and Actual	0	441,991
Change of Assumptions	171,228	76,462
Changes in Proportion and Differences Between	20,480	3,108
Total	\$203,351	\$528,358

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$29,390)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,705
Total	(\$12,685)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,748

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$85,400)
2023	(71,303)
2024	(41,963)
2025	(126,341)
2026	0
Thereafter	0
Total	(\$325,007)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$890,321	\$340,410	(\$118,289)

PERF Net Pension Liability - Unaudited
MONROE CENTRAL SCHOOL CORPORATION - 859000

Net Pension Liability as of 2020	\$760,837
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,581
- Net Difference Between Projected and Actual Investment	(507,106)
- Change of Assumptions	253,293
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,238
Pension Expense/Income	(12,685)
Contributions	(159,748)
Total Activity in FY 2021	(420,427)
Net Pension Liability as of 2021	\$340,410

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 860000
 Submission Unit Name: COWAN COMMUNITY SCHOOL CORPORATION

Wages: \$678,419 Proportionate Share: 0.0001230

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$362,145	\$161,849

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,536	\$3,232
Net Difference Between Projected and Actual	0	210,146
Change of Assumptions	81,411	36,354
Changes in Proportion and Differences Between	17,547	24,479
Total	\$104,494	\$274,211

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,974)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	504
Total	(\$13,470)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,980

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$45,159)
2023	(44,445)
2024	(20,044)
2025	(60,069)
2026	0
Thereafter	0
Total	(\$169,717)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$423,307	\$161,849	(\$56,241)

PERF Net Pension Liability - Unaudited
COWAN COMMUNITY SCHOOL CORPORATION - 860000

Net Pension Liability as of 2020	\$362,145
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	750
- Net Difference Between Projected and Actual Investment	(241,140)
- Change of Assumptions	120,513
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,031
Pension Expense/Income	(13,470)
Contributions	(75,980)
Total Activity in FY 2021	(200,296)
Net Pension Liability as of 2021	\$161,849

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 861000
 Submission Unit Name: CITY OF DECATUR

Wages: \$2,264,492 Proportionate Share: 0.0004107

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,209,970	\$540,419

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,484	\$10,791
Net Difference Between Projected and Actual	0	701,684
Change of Assumptions	271,834	121,388
Changes in Proportion and Differences Between	36,423	23,650
Total	\$326,741	\$857,513

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$46,659)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,197)
Total	(\$49,856)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$253,623

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$140,737)
2023	(122,343)
2024	(67,118)
2025	(200,574)
2026	0
Thereafter	0
Total	(\$530,772)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,413,432	\$540,419	(\$187,790)

PERF Net Pension Liability - Unaudited

CITY OF DECATUR - 861000

Net Pension Liability as of 2020	\$1,209,970
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,501
- Net Difference Between Projected and Actual Investment	(805,238)
- Change of Assumptions	402,553
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,112
Pension Expense/Income	(49,856)
Contributions	(253,623)
Total Activity in FY 2021	(669,551)
Net Pension Liability as of 2021	\$540,419

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 863000
 Submission Unit Name: CITY OF SOUTH BEND

Wages: \$33,334,366 Proportionate Share: 0.0060460

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$17,909,730	\$7,955,615

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$272,105	\$158,850
Net Difference Between Projected and Actual	0	10,329,639
Change of Assumptions	4,001,727	1,786,982
Changes in Proportion and Differences Between	378,483	223,098
Total	\$4,652,315	\$12,498,569

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$686,870)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	134,226
Total	(\$552,644)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,531,470

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,084,144)
2023	(1,754,558)
2024	(1,054,844)
2025	(2,952,708)
2026	0
Thereafter	0
Total	(\$7,846,254)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,807,422	\$7,955,615	(\$2,764,492)

PERF Net Pension Liability - Unaudited

CITY OF SOUTH BEND - 863000

Net Pension Liability as of 2020	\$17,909,730
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,407
- Net Difference Between Projected and Actual Investment	(11,862,423)
- Change of Assumptions	5,946,384
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,631
Pension Expense/Income	(552,644)
Contributions	(3,531,470)
Total Activity in FY 2021	(9,954,115)
Net Pension Liability as of 2021	\$7,955,615

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 864000
 Submission Unit Name: DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT

Wages: \$5,268,454 Proportionate Share: 0.0009556

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,762,151	\$1,257,424

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,008	\$25,107
Net Difference Between Projected and Actual	0	1,632,650
Change of Assumptions	632,493	282,441
Changes in Proportion and Differences Between	159,912	51,866
Total	\$835,413	\$1,992,064

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$108,563)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	45,010
Total	(\$63,553)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$590,067

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$279,400)
2023	(267,151)
2024	(143,412)
2025	(466,688)
2026	0
Thereafter	0
Total	(\$1,156,651)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,288,715	\$1,257,424	(\$436,942)

PERF Net Pension Liability - Unaudited

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT - 864000

Net Pension Liability as of 2020	\$2,762,151
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,049
- Net Difference Between Projected and Actual Investment	(1,869,045)
- Change of Assumptions	925,569
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,320
Pension Expense/Income	(63,553)
Contributions	(590,067)
Total Activity in FY 2021	(1,504,727)
Net Pension Liability as of 2021	\$1,257,424

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 865000
 Submission Unit Name: CITY OF ANGOLA

Wages: \$2,903,654 Proportionate Share: 0.0005267

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,560,940	\$693,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,705	\$13,838
Net Difference Between Projected and Actual	0	899,871
Change of Assumptions	348,612	155,674
Changes in Proportion and Differences Between	26,219	122,749
Total	\$398,536	\$1,192,132

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$59,837)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(106,080)
Total	(\$165,917)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$324,842

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$282,618)
2023	(165,376)
2024	(88,376)
2025	(257,226)
2026	0
Thereafter	0
Total	(\$793,596)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,812,648	\$693,057	(\$240,830)

PERF Net Pension Liability - Unaudited

CITY OF ANGOLA - 865000

Net Pension Liability as of 2020	\$1,560,940
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,170
- Net Difference Between Projected and Actual Investment	(1,033,462)
- Change of Assumptions	518,173
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	134,995
Pension Expense/Income	(165,917)
Contributions	(324,842)
Total Activity in FY 2021	(867,883)
Net Pension Liability as of 2021	\$693,057

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 866000
 Submission Unit Name: SOUTH ADAMS SCHOOLS

Wages: \$2,475,870 Proportionate Share: 0.0004491

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,142,615	\$590,947

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,212	\$11,799
Net Difference Between Projected and Actual	0	767,291
Change of Assumptions	297,250	132,738
Changes in Proportion and Differences Between	205,235	13,168
Total	\$522,697	\$924,996

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$51,021)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	88,242
Total	\$37,221

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$269,089

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$87,993)
2023	(63,148)
2024	(31,829)
2025	(219,329)
2026	0
Thereafter	0
Total	(\$402,299)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,545,586	\$590,947	(\$205,348)

PERF Net Pension Liability - Unaudited

SOUTH ADAMS SCHOOLS - 866000

Net Pension Liability as of 2020	\$1,142,615
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,510
- Net Difference Between Projected and Actual Investment	(865,080)
- Change of Assumptions	402,585
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	139,185
Pension Expense/Income	37,221
Contributions	(269,089)
Total Activity in FY 2021	(551,668)
Net Pension Liability as of 2021	\$590,947

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 867000
 Submission Unit Name: CITY OF EVANSVILLE

Wages: \$19,724,192 Proportionate Share: 0.0035775

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$10,798,212	\$4,707,445

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$161,008	\$93,994
Net Difference Between Projected and Actual	0	6,112,187
Change of Assumptions	2,367,876	1,057,381
Changes in Proportion and Differences Between	13,583	435,791
Total	\$2,542,467	\$7,699,353

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$406,430)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(360,317)
Total	(\$766,747)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,064,893

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,495,324)
2023	(1,236,725)
2024	(677,679)
2025	(1,747,158)
2026	0
Thereafter	0
Total	(\$5,156,886)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,312,033	\$4,707,445	(\$1,635,788)

PERF Net Pension Liability - Unaudited

CITY OF EVANSVILLE - 867000

Net Pension Liability as of 2020	\$10,798,212
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,681
- Net Difference Between Projected and Actual Investment	(7,036,339)
- Change of Assumptions	3,560,391
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	196,140
Pension Expense/Income	(766,747)
Contributions	(2,064,893)
Total Activity in FY 2021	(6,090,767)
Net Pension Liability as of 2021	\$4,707,445

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 867001
 Submission Unit Name: EVANSVILLE METROPLITAN PLANNING ORGANIZATION

Wages: \$625,743 Proportionate Share: 0.0001135

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$341,305	\$149,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,108	\$2,982
Net Difference Between Projected and Actual	0	193,916
Change of Assumptions	75,123	33,547
Changes in Proportion and Differences Between	2,815	1,196
Total	\$83,046	\$231,641

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,894)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,483)
Total	(\$14,377)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,083

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$39,618)
2023	(33,334)
2024	(20,211)
2025	(55,432)
2026	0
Thereafter	0
Total	(\$148,595)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$390,612	\$149,349	(\$51,897)

PERF Net Pension Liability - Unaudited

EVANSVILLE METROPLITAN PLANNING ORGANIZATION - 867001

Net Pension Liability as of 2020	\$341,305
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	661
- Net Difference Between Projected and Actual Investment	(223,126)
- Change of Assumptions	112,690
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,279
Pension Expense/Income	(14,377)
Contributions	(70,083)
Total Activity in FY 2021	(191,956)
Net Pension Liability as of 2021	\$149,349

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 867999
 Submission Unit Name: CITY OF EVANSVILLE-WATER AND SEWER UTILITY

Wages: \$12,985,866 Proportionate Share: 0.0023553

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,058,359	\$3,099,216

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,002	\$61,882
Net Difference Between Projected and Actual	0	4,024,049
Change of Assumptions	1,558,926	696,143
Changes in Proportion and Differences Between	242,782	27,726
Total	\$1,907,710	\$4,809,800

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$267,579)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	82,978
Total	(\$184,601)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,454,422

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$744,142)
2023	(594,103)
2024	(413,577)
2025	(1,150,268)
2026	0
Thereafter	0
Total	(\$2,902,090)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,105,809	\$3,099,216	(\$1,076,945)

PERF Net Pension Liability - Unaudited

CITY OF EVANSVILLE-WATER AND SEWER UTILITY - 867999

Net Pension Liability as of 2020	\$7,058,359
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,834
- Net Difference Between Projected and Actual Investment	(4,628,131)
- Change of Assumptions	2,333,450
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,273)
Pension Expense/Income	(184,601)
Contributions	(1,454,422)
Total Activity in FY 2021	(3,959,143)
Net Pension Liability as of 2021	\$3,099,216

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 868000
 Submission Unit Name: CITY OF GREENDALE

Wages: \$1,680,225 Proportionate Share: 0.0003048

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$970,453	\$401,070

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,718	\$8,008
Net Difference Between Projected and Actual	0	520,753
Change of Assumptions	201,741	90,088
Changes in Proportion and Differences Between	20,568	43,033
Total	\$236,027	\$661,882

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,627)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,955)
Total	(\$51,582)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$188,055

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$112,427)
2023	(97,323)
2024	(67,248)
2025	(148,857)
2026	0
Thereafter	0
Total	(\$425,855)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,048,975	\$401,070	(\$139,368)

PERF Net Pension Liability - Unaudited

CITY OF GREENDALE - 868000

Net Pension Liability as of 2020	\$970,453
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,546
- Net Difference Between Projected and Actual Investment	(603,808)
- Change of Assumptions	313,855
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,339)
Pension Expense/Income	(51,582)
Contributions	(188,055)
Total Activity in FY 2021	(569,383)
Net Pension Liability as of 2021	\$401,070

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 869000
 Submission Unit Name: DUNELAND SCHOOL CORPORATION

Wages: \$7,577,703 Proportionate Share: 0.0013744

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,150,022	\$1,808,501

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,856	\$36,110
Net Difference Between Projected and Actual	0	2,348,173
Change of Assumptions	909,688	406,224
Changes in Proportion and Differences Between	2,324	76,625
Total	\$973,868	\$2,867,132

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$156,142)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(122,598)
Total	(\$278,740)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$841,149

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$555,184)
2023	(416,404)
2024	(250,455)
2025	(671,221)
2026	0
Thereafter	0
Total	(\$1,893,264)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,730,023	\$1,808,501	(\$628,435)

PERF Net Pension Liability - Unaudited

DUNELAND SCHOOL CORPORATION - 869000

Net Pension Liability as of 2020	\$4,150,022
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,939
- Net Difference Between Projected and Actual Investment	(2,703,348)
- Change of Assumptions	1,368,155
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,622
Pension Expense/Income	(278,740)
Contributions	(841,149)
Total Activity in FY 2021	(2,341,521)
Net Pension Liability as of 2021	\$1,808,501

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 871000
 Submission Unit Name: WABASH CITY SCHOOLS

Wages: \$1,960,747 Proportionate Share: 0.0003556

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$997,636	\$467,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,004	\$9,343
Net Difference Between Projected and Actual	0	607,545
Change of Assumptions	235,365	105,103
Changes in Proportion and Differences Between	88,961	2,176
Total	\$340,330	\$724,167

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$40,399)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	39,778
Total	(\$621)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$219,425

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$85,281)
2023	(78,749)
2024	(46,142)
2025	(173,665)
2026	0
Thereafter	0
Total	(\$383,837)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,223,804	\$467,915	(\$162,596)

PERF Net Pension Liability - Unaudited

WABASH CITY SCHOOLS - 871000

Net Pension Liability as of 2020	\$997,636
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,381
- Net Difference Between Projected and Actual Investment	(692,927)
- Change of Assumptions	338,128
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,743
Pension Expense/Income	(621)
Contributions	(219,425)
Total Activity in FY 2021	(529,721)
Net Pension Liability as of 2021	\$467,915

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 872000
 Submission Unit Name: JEFFERSONVILLE FLOOD CONTROL DIST

Wages: \$386,719 Proportionate Share: 0.0000701

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$216,562	\$92,241

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,155	\$1,842
Net Difference Between Projected and Actual	0	119,766
Change of Assumptions	46,398	20,719
Changes in Proportion and Differences Between	1,008	40,535
Total	\$50,561	\$182,862

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,964)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,502)
Total	(\$26,466)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,313

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$46,249)
2023	(37,955)
2024	(13,862)
2025	(34,235)
2026	0
Thereafter	0
Total	(\$132,301)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$241,250	\$92,241	(\$32,053)

PERF Net Pension Liability - Unaudited

JEFFERSONVILLE FLOOD CONTROL DIST - 872000

Net Pension Liability as of 2020	\$216,562
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	384
- Net Difference Between Projected and Actual Investment	(138,300)
- Change of Assumptions	70,802
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,572
Pension Expense/Income	(26,466)
Contributions	(43,313)
Total Activity in FY 2021	(124,321)
Net Pension Liability as of 2021	\$92,241

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 873000
 Submission Unit Name: CITY OF JEFFERSONVILLE

Wages: \$8,893,347 Proportionate Share: 0.0016130

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,803,635	\$2,122,462

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$72,594	\$42,379
Net Difference Between Projected and Actual	0	2,755,823
Change of Assumptions	1,067,612	476,745
Changes in Proportion and Differences Between	140,452	29,658
Total	\$1,280,658	\$3,304,605

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$183,249)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,673
Total	(\$142,576)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$976,099

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$508,148)
2023	(447,789)
2024	(280,262)
2025	(787,748)
2026	0
Thereafter	0
Total	(\$2,023,947)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,551,170	\$2,122,462	(\$737,533)

PERF Net Pension Liability - Unaudited

CITY OF JEFFERSONVILLE - 873000

Net Pension Liability as of 2020	\$4,803,635
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,603
- Net Difference Between Projected and Actual Investment	(3,166,937)
- Change of Assumptions	1,591,744
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,092
Pension Expense/Income	(142,576)
Contributions	(976,099)
Total Activity in FY 2021	(2,681,173)
Net Pension Liability as of 2021	\$2,122,462

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 875000
 Submission Unit Name: EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY

Wages: \$2,435,779 Proportionate Share: 0.0004418

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,330,182	\$581,342

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,884	\$11,608
Net Difference Between Projected and Actual	0	754,819
Change of Assumptions	292,419	130,580
Changes in Proportion and Differences Between	3,492	55,832
Total	\$315,795	\$952,839

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$50,192)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(69,857)
Total	(\$120,049)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$260,258

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$194,744)
2023	(144,778)
2024	(81,759)
2025	(215,763)
2026	0
Thereafter	0
Total	(\$637,044)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,520,463	\$581,342	(\$202,010)

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY - 875000

Net Pension Liability as of 2020	\$1,330,182
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,568
- Net Difference Between Projected and Actual Investment	(868,661)
- Change of Assumptions	438,993
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,567
Pension Expense/Income	(120,049)
Contributions	(260,258)
Total Activity in FY 2021	(748,840)
Net Pension Liability as of 2021	\$581,342

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 876000
 Submission Unit Name: TIPPECANOE COUNTY

Wages: \$30,485,758 Proportionate Share: 0.0055294

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$16,169,379	\$7,275,848

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$248,855	\$145,277
Net Difference Between Projected and Actual	0	9,447,024
Change of Assumptions	3,659,799	1,634,293
Changes in Proportion and Differences Between	856,909	54,021
Total	\$4,765,563	\$11,280,615

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$628,180)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	312,041
Total	(\$316,139)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,384,611

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,590,216)
2023	(1,343,393)
2024	(881,029)
2025	(2,700,414)
2026	0
Thereafter	0
Total	(\$6,515,052)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,029,533	\$7,275,848	(\$2,528,281)

PERF Net Pension Liability - Unaudited

TIPPECANOE COUNTY - 876000

Net Pension Liability as of 2020	\$16,169,379
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,198
- Net Difference Between Projected and Actual Investment	(10,830,862)
- Change of Assumptions	5,394,529
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	209,354
Pension Expense/Income	(316,139)
Contributions	(3,384,611)
Total Activity in FY 2021	(8,893,531)
Net Pension Liability as of 2021	\$7,275,848

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 877000
 Submission Unit Name: WARSAW COMMUNITY SCHOOLS

Wages: \$6,588,193 Proportionate Share: 0.0011949

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,466,204	\$1,572,306

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,777	\$31,394
Net Difference Between Projected and Actual	0	2,041,496
Change of Assumptions	790,880	353,170
Changes in Proportion and Differences Between	204,574	7,344
Total	\$1,049,231	\$2,433,404

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$135,749)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	60,479
Total	(\$75,270)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$737,278

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$339,089)
2023	(279,115)
2024	(182,411)
2025	(583,558)
2026	0
Thereafter	0
Total	(\$1,384,173)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,112,271	\$1,572,306	(\$546,360)

PERF Net Pension Liability - Unaudited

WARSAW COMMUNITY SCHOOLS - 877000

Net Pension Liability as of 2020	\$3,466,204
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,510
- Net Difference Between Projected and Actual Investment	(2,338,147)
- Change of Assumptions	1,159,922
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89,365
Pension Expense/Income	(75,270)
Contributions	(737,278)
Total Activity in FY 2021	(1,893,898)
Net Pension Liability as of 2021	\$1,572,306

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 878000
 Submission Unit Name: BROWN COUNTY SCHOOL CORPORATION

Wages: \$3,188,960 Proportionate Share: 0.0005784

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,760,890	\$761,086

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,031	\$15,197
Net Difference Between Projected and Actual	0	988,201
Change of Assumptions	382,831	170,954
Changes in Proportion and Differences Between	1,902	198,017
Total	\$410,764	\$1,372,369

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$65,710)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(115,161)
Total	(\$180,871)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$357,164

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$322,678)
2023	(248,275)
2024	(108,175)
2025	(282,477)
2026	0
Thereafter	0
Total	(\$961,605)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,990,574	\$761,086	(\$264,469)

PERF Net Pension Liability - Unaudited
BROWN COUNTY SCHOOL CORPORATION - 878000

Net Pension Liability as of 2020	\$1,760,890
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,278
- Net Difference Between Projected and Actual Investment	(1,138,905)
- Change of Assumptions	578,773
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,085
Pension Expense/Income	(180,871)
Contributions	(357,164)
Total Activity in FY 2021	(999,804)
Net Pension Liability as of 2021	\$761,086

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 879000
 Submission Unit Name: NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION

Wages: \$1,119,261 Proportionate Share: 0.0002030

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$650,291	\$267,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,136	\$5,334
Net Difference Between Projected and Actual	0	346,827
Change of Assumptions	134,362	60,000
Changes in Proportion and Differences Between	10,574	81,564
Total	\$154,072	\$493,725

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,062)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,983)
Total	(\$61,045)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,357

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$101,279)
2023	(93,517)
2024	(45,715)
2025	(99,142)
2026	0
Thereafter	0
Total	(\$339,653)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$698,628	\$267,117	(\$92,820)

PERF Net Pension Liability - Unaudited

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION - 879000

Net Pension Liability as of 2020	\$650,291
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,012
- Net Difference Between Projected and Actual Investment	(402,481)
- Change of Assumptions	209,855
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,158)
Pension Expense/Income	(61,045)
Contributions	(125,357)
Total Activity in FY 2021	(383,174)
Net Pension Liability as of 2021	\$267,117

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 880000
 Submission Unit Name: SCHOOL TOWN OF HIGHLAND

Wages: \$3,527,848 Proportionate Share: 0.0006399

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,895,599	\$842,011

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,799	\$16,812
Net Difference Between Projected and Actual	0	1,093,274
Change of Assumptions	423,537	189,132
Changes in Proportion and Differences Between	30,675	37,607
Total	\$483,011	\$1,336,825

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$72,697)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,561
Total	(\$67,136)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$384,134

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$239,450)
2023	(192,423)
2024	(109,430)
2025	(312,511)
2026	0
Thereafter	0
Total	(\$853,814)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,202,228	\$842,011	(\$292,590)

PERF Net Pension Liability - Unaudited

SCHOOL TOWN OF HIGHLAND - 880000

Net Pension Liability as of 2020	\$1,895,599
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,853
- Net Difference Between Projected and Actual Investment	(1,255,507)
- Change of Assumptions	629,369
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,967
Pension Expense/Income	(67,136)
Contributions	(384,134)
Total Activity in FY 2021	(1,053,588)
Net Pension Liability as of 2021	\$842,011

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 880002
 Submission Unit Name: NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER - 880002

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 881000
 Submission Unit Name: TAYLOR COMMUNITY SCHOOLS

Wages: \$1,019,779 Proportionate Share: 0.0001850

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$553,034	\$243,432

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,326	\$4,861
Net Difference Between Projected and Actual	0	316,074
Change of Assumptions	122,448	54,679
Changes in Proportion and Differences Between	8,109	7,548
Total	\$138,883	\$383,162

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$21,017)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,074
Total	(\$15,943)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,587

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$69,720)
2023	(51,915)
2024	(32,295)
2025	(90,349)
2026	0
Thereafter	0
Total	(\$244,279)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$636,681	\$243,432	(\$84,590)

PERF Net Pension Liability - Unaudited

TAYLOR COMMUNITY SCHOOLS - 881000

Net Pension Liability as of 2020	\$553,034
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,092
- Net Difference Between Projected and Actual Investment	(363,405)
- Change of Assumptions	182,998
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(757)
Pension Expense/Income	(15,943)
Contributions	(113,587)
Total Activity in FY 2021	(309,602)
Net Pension Liability as of 2021	\$243,432

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 883000
 Submission Unit Name: WHITLEY COUNTY

Wages: \$7,912,450 Proportionate Share: 0.0014351

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,272,348	\$1,888,373

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,588	\$37,705
Net Difference Between Projected and Actual	0	2,451,880
Change of Assumptions	949,864	424,164
Changes in Proportion and Differences Between	337,287	8,868
Total	\$1,351,739	\$2,922,617

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$163,038)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	227,225
Total	\$64,187

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$885,421

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$329,276)
2023	(295,386)
2024	(245,351)
2025	(700,865)
2026	0
Thereafter	0
Total	(\$1,570,878)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,938,923	\$1,888,373	(\$656,190)

PERF Net Pension Liability - Unaudited

WHITLEY COUNTY - 883000

Net Pension Liability as of 2020	\$4,272,348
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,551
- Net Difference Between Projected and Actual Investment	(2,817,524)
- Change of Assumptions	1,415,879
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(169,647)
Pension Expense/Income	64,187
Contributions	(885,421)
Total Activity in FY 2021	(2,383,975)
Net Pension Liability as of 2021	\$1,888,373

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 884000
 Submission Unit Name: GARRETT PUBLIC LIBRARY

Wages: \$315,950 Proportionate Share: 0.0000573

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$169,746	\$75,398

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,579	\$1,505
Net Difference Between Projected and Actual	0	97,898
Change of Assumptions	37,926	16,936
Changes in Proportion and Differences Between	12,418	410
Total	\$52,923	\$116,749

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,510)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,910
Total	\$2,400

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,276

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$12,865)
2023	(13,366)
2024	(9,611)
2025	(27,984)
2026	0
Thereafter	0
Total	(\$63,826)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$197,199	\$75,398	(\$26,200)

PERF Net Pension Liability - Unaudited

GARRETT PUBLIC LIBRARY - 884000

Net Pension Liability as of 2020	\$169,746
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	346
- Net Difference Between Projected and Actual Investment	(112,426)
- Change of Assumptions	56,358
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,750)
Pension Expense/Income	2,400
Contributions	(35,276)
Total Activity in FY 2021	(94,348)
Net Pension Liability as of 2021	\$75,398

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 885000
 Submission Unit Name: TOWN OF MUNSTER

Wages: \$3,802,846 Proportionate Share: 0.0006897

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,068,668	\$907,540

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,040	\$18,121
Net Difference Between Projected and Actual	0	1,178,358
Change of Assumptions	456,499	203,851
Changes in Proportion and Differences Between	37,390	190,476
Total	\$524,929	\$1,590,806

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$78,355)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45,286)
Total	(\$123,641)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$423,775

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$322,580)
2023	(284,475)
2024	(121,989)
2025	(336,833)
2026	0
Thereafter	0
Total	(\$1,065,877)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,373,615	\$907,540	(\$315,361)

PERF Net Pension Liability - Unaudited

TOWN OF MUNSTER - 885000

Net Pension Liability as of 2020	\$2,068,668
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,043
- Net Difference Between Projected and Actual Investment	(1,355,403)
- Change of Assumptions	683,672
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,976
Pension Expense/Income	(123,641)
Contributions	(423,775)
Total Activity in FY 2021	(1,161,128)
Net Pension Liability as of 2021	\$907,540

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 886000
 Submission Unit Name: OAK HILL CEMETERY

Wages: \$223,860 Proportionate Share: 0.0000406

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$123,232	\$53,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,827	\$1,067
Net Difference Between Projected and Actual	0	69,365
Change of Assumptions	26,872	12,000
Changes in Proportion and Differences Between	718	1,849
Total	\$29,417	\$84,281

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,612)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,844)
Total	(\$7,456)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,590

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$15,384)
2023	(12,045)
2024	(7,607)
2025	(19,828)
2026	0
Thereafter	0
Total	(\$54,864)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$139,726	\$53,423	(\$18,564)

PERF Net Pension Liability - Unaudited

OAK HILL CEMETERY - 886000

Net Pension Liability as of 2020	\$123,232
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	232
- Net Difference Between Projected and Actual Investment	(79,912)
- Change of Assumptions	40,548
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,369
Pension Expense/Income	(7,456)
Contributions	(24,590)
Total Activity in FY 2021	(69,809)
Net Pension Liability as of 2021	\$53,423

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 887000
 Submission Unit Name: ELKHART COUNTY

Wages: \$35,949,978 Proportionate Share: 0.0065204

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$19,278,573	\$8,579,853

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$293,456	\$171,314
Net Difference Between Projected and Actual	0	11,140,155
Change of Assumptions	4,315,722	1,927,197
Changes in Proportion and Differences Between	767,651	48,582
Total	\$5,376,829	\$13,287,248

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$740,765)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	616,975
Total	(\$123,790)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,016,732

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,894,450)
2023	(1,747,401)
2024	(1,084,175)
2025	(3,184,393)
2026	0
Thereafter	0
Total	(\$7,910,419)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,440,078	\$8,579,853	(\$2,981,409)

PERF Net Pension Liability - Unaudited

ELKHART COUNTY - 887000

Net Pension Liability as of 2020	\$19,278,573
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,421
- Net Difference Between Projected and Actual Investment	(12,790,089)
- Change of Assumptions	6,405,374
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(212,904)
Pension Expense/Income	(123,790)
Contributions	(4,016,732)
Total Activity in FY 2021	(10,698,720)
Net Pension Liability as of 2021	\$8,579,853

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 887001
 Submission Unit Name: ELKHART COUNTY SOLID WASTE MGMT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	(3,255)
Total	(\$3,255)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

ELKHART COUNTY SOLID WASTE MGMT DISTRICT - 887001

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,255
Pension Expense/Income	(3,255)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 888000
 Submission Unit Name: CITY OF NAPPANEE

Wages: \$2,173,982 Proportionate Share: 0.0003943

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,153,791	\$518,839

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,746	\$10,360
Net Difference Between Projected and Actual	0	673,665
Change of Assumptions	260,979	116,541
Changes in Proportion and Differences Between	32,304	6,864
Total	\$311,029	\$807,430

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$44,795)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,489
Total	(\$9,306)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,251

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$134,012)
2023	(107,224)
2024	(62,599)
2025	(192,566)
2026	0
Thereafter	0
Total	(\$496,401)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,356,991	\$518,839	(\$180,291)

PERF Net Pension Liability - Unaudited

CITY OF NAPPANEE - 888000

Net Pension Liability as of 2020	\$1,153,791
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,435
- Net Difference Between Projected and Actual Investment	(772,411)
- Change of Assumptions	384,840
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,741
Pension Expense/Income	(9,306)
Contributions	(243,251)
Total Activity in FY 2021	(634,952)
Net Pension Liability as of 2021	\$518,839

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 890000
 Submission Unit Name: TOWN OF BREMEN

Wages: \$1,959,932 Proportionate Share: 0.0003555

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,037,807	\$467,784

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,000	\$9,340
Net Difference Between Projected and Actual	0	607,375
Change of Assumptions	235,298	105,073
Changes in Proportion and Differences Between	31,139	49,979
Total	\$282,437	\$771,767

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$40,387)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,976)
Total	(\$47,363)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$219,512

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$145,711)
2023	(114,192)
2024	(55,810)
2025	(173,617)
2026	0
Thereafter	0
Total	(\$489,330)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,223,460	\$467,784	(\$162,550)

PERF Net Pension Liability - Unaudited

TOWN OF BREMEN - 890000

Net Pension Liability as of 2020	\$1,037,807
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,207
- Net Difference Between Projected and Actual Investment	(696,195)
- Change of Assumptions	346,461
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,379
Pension Expense/Income	(47,363)
Contributions	(219,512)
Total Activity in FY 2021	(570,023)
Net Pension Liability as of 2021	\$467,784

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 891000
 Submission Unit Name: FAYETTE COUNTY

Wages: \$4,507,375 Proportionate Share: 0.0008175

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,344,128	\$1,075,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,792	\$21,479
Net Difference Between Projected and Actual	0	1,396,705
Change of Assumptions	541,087	241,624
Changes in Proportion and Differences Between	147,652	16,202
Total	\$725,531	\$1,676,010

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$92,874)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,774
Total	(\$78,100)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$504,827

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$246,924)
2023	(186,155)
2024	(118,155)
2025	(399,245)
2026	0
Thereafter	0
Total	(\$950,479)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,813,441	\$1,075,705	(\$373,796)

PERF Net Pension Liability - Unaudited

FAYETTE COUNTY - 891000

Net Pension Liability as of 2020	\$2,344,128
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,255
- Net Difference Between Projected and Actual Investment	(1,597,324)
- Change of Assumptions	787,881
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	118,692
Pension Expense/Income	(78,100)
Contributions	(504,827)
Total Activity in FY 2021	(1,268,423)
Net Pension Liability as of 2021	\$1,075,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 892000
 Submission Unit Name: TOWN OF WALKERTON

Wages: \$1,048,853 Proportionate Share: 0.0001902

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$591,091	\$250,274

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,560	\$4,997
Net Difference Between Projected and Actual	0	324,958
Change of Assumptions	125,890	56,216
Changes in Proportion and Differences Between	132	54,749
Total	\$134,582	\$440,920

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$21,608)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,073)
Total	(\$41,681)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,504

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$98,764)
2023	(74,516)
2024	(40,171)
2025	(92,887)
2026	0
Thereafter	0
Total	(\$306,338)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$654,577	\$250,274	(\$86,968)

PERF Net Pension Liability - Unaudited

TOWN OF WALKERTON - 892000

Net Pension Liability as of 2020	\$591,091
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,027
- Net Difference Between Projected and Actual Investment	(375,546)
- Change of Assumptions	192,833
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,946)
Pension Expense/Income	(41,681)
Contributions	(109,504)
Total Activity in FY 2021	(340,817)
Net Pension Liability as of 2021	\$250,274

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 893000
 Submission Unit Name: TOWN OF DUBLIN

Wages: \$158,914 Proportionate Share: 0.0000288

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$95,142	\$37,896

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,296	\$757
Net Difference Between Projected and Actual	0	49,205
Change of Assumptions	19,062	8,512
Changes in Proportion and Differences Between	3,740	18,658
Total	\$24,098	\$77,132

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,272)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,000)
Total	(\$8,272)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,707

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$15,470)
2023	(16,303)
2024	(7,196)
2025	(14,065)
2026	0
Thereafter	0
Total	(\$53,034)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$99,116	\$37,896	(\$13,169)

PERF Net Pension Liability - Unaudited

TOWN OF DUBLIN - 893000

Net Pension Liability as of 2020	\$95,142
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	130
- Net Difference Between Projected and Actual Investment	(57,348)
- Change of Assumptions	30,374
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,423)
Pension Expense/Income	(8,272)
Contributions	(17,707)
Total Activity in FY 2021	(57,246)
Net Pension Liability as of 2021	\$37,896

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 894000
 Submission Unit Name: PATOKA TWP, GIBSON COUNTY

Wages: \$47,043 Proportionate Share: 0.0000085

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$26,579	\$11,185

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$383	\$223
Net Difference Between Projected and Actual	0	14,522
Change of Assumptions	5,626	2,512
Changes in Proportion and Differences Between	33	2,689
Total	\$6,042	\$19,946

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$966)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,013)
Total	(\$2,979)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,269

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,821)
2023	(3,178)
2024	(1,754)
2025	(4,151)
2026	0
Thereafter	0
Total	(\$13,904)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,253	\$11,185	(\$3,887)

PERF Net Pension Liability - Unaudited

PATOKA TWP, GIBSON COUNTY - 894000

Net Pension Liability as of 2020	\$26,579
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46
- Net Difference Between Projected and Actual Investment	(16,797)
- Change of Assumptions	8,652
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	953
Pension Expense/Income	(2,979)
Contributions	(5,269)
Total Activity in FY 2021	(15,394)
Net Pension Liability as of 2021	\$11,185

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 895000
 Submission Unit Name: MADISON COUNTY

Wages: \$21,750,144 Proportionate Share: 0.0039449

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$11,981,904	\$5,190,888

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$177,543	\$103,647
Net Difference Between Projected and Actual	0	6,739,893
Change of Assumptions	2,611,050	1,165,972
Changes in Proportion and Differences Between	23,633	312,554
Total	\$2,812,226	\$8,322,066

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$448,169)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(91,563)
Total	(\$539,732)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,413,502

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,555,553)
2023	(1,291,789)
2024	(735,910)
2025	(1,926,588)
2026	0
Thereafter	0
Total	(\$5,509,840)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,576,447	\$5,190,888	(\$1,803,779)

PERF Net Pension Liability - Unaudited

MADISON COUNTY - 895000

Net Pension Liability as of 2020	\$11,981,904
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,483
- Net Difference Between Projected and Actual Investment	(7,765,350)
- Change of Assumptions	3,941,606
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,521)
Pension Expense/Income	(539,732)
Contributions	(2,413,502)
Total Activity in FY 2021	(6,791,016)
Net Pension Liability as of 2021	\$5,190,888

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 895001
 Submission Unit Name: MADISON COUNTY JOB SOURCE

Wages: \$448,647 Proportionate Share: 0.0000814

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$380,570	\$107,110

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,663	\$2,139
Net Difference Between Projected and Actual	0	139,073
Change of Assumptions	53,877	24,059
Changes in Proportion and Differences Between	576	247,942
Total	\$58,116	\$413,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,248)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(140,380)
Total	(\$149,628)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,249

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$149,875)
2023	(118,367)
2024	(47,100)
2025	(39,755)
2026	0
Thereafter	0
Total	(\$355,097)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$280,140	\$107,110	(\$37,220)

PERF Net Pension Liability - Unaudited

MADISON COUNTY JOB SOURCE - 895001

Net Pension Liability as of 2020	\$380,570
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(109)
- Net Difference Between Projected and Actual Investment	(171,644)
- Change of Assumptions	109,113
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,943)
Pension Expense/Income	(149,628)
Contributions	(50,249)
Total Activity in FY 2021	(273,460)
Net Pension Liability as of 2021	\$107,110

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

Submission Unit #: 896000
 Submission Unit Name: MARION PUBLIC LIBRARY

Wages: \$538,971 Proportionate Share: 0.0000978

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$335,868	\$128,690

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,402	\$2,570
Net Difference Between Projected and Actual	0	167,092
Change of Assumptions	64,732	28,906
Changes in Proportion and Differences Between	471	39,330
Total	\$69,605	\$237,898

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,111)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,544)
Total	(\$29,655)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,365

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$50,229)
2023	(42,851)
2024	(27,451)
2025	(47,762)
2026	0
Thereafter	0
Total	(\$168,293)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$336,581	\$128,690	(\$44,718)

PERF Net Pension Liability - Unaudited

MARION PUBLIC LIBRARY - 896000

Net Pension Liability as of 2020	\$335,868
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	390
- Net Difference Between Projected and Actual Investment	(195,837)
- Change of Assumptions	105,807
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,518)
Pension Expense/Income	(29,655)
Contributions	(60,365)
Total Activity in FY 2021	(207,178)
Net Pension Liability as of 2021	\$128,690

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 897000
 Submission Unit Name: CITY OF PLYMOUTH

Wages: \$3,384,748 Proportionate Share: 0.0006139

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,860,865	\$807,799

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,629	\$16,129
Net Difference Between Projected and Actual	0	1,048,853
Change of Assumptions	406,328	181,447
Changes in Proportion and Differences Between	11,378	9,079
Total	\$445,335	\$1,255,508

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$69,744)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,785
Total	(\$61,959)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$379,033

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$218,183)
2023	(179,296)
2024	(112,881)
2025	(299,813)
2026	0
Thereafter	0
Total	(\$810,173)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,112,748	\$807,799	(\$280,702)

PERF Net Pension Liability - Unaudited

CITY OF PLYMOUTH - 897000

Net Pension Liability as of 2020	\$1,860,865
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,516
- Net Difference Between Projected and Actual Investment	(1,208,113)
- Change of Assumptions	612,607
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,084)
Pension Expense/Income	(61,959)
Contributions	(379,033)
Total Activity in FY 2021	(1,053,066)
Net Pension Liability as of 2021	\$807,799

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 898000
 Submission Unit Name: TOWN OF ALBION

Wages: \$962,066 Proportionate Share: 0.0001745

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$498,667	\$229,615

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,854	\$4,585
Net Difference Between Projected and Actual	0	298,135
Change of Assumptions	115,498	51,576
Changes in Proportion and Differences Between	36,252	1,012
Total	\$159,604	\$355,308

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$19,824)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,741
Total	(\$5,083)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$107,752

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$46,910)
2023	(38,759)
2024	(24,813)
2025	(85,222)
2026	0
Thereafter	0
Total	(\$195,704)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$600,545	\$229,615	(\$79,789)

PERF Net Pension Liability - Unaudited

TOWN OF ALBION - 898000

Net Pension Liability as of 2020	\$498,667
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,129
- Net Difference Between Projected and Actual Investment	(340,813)
- Change of Assumptions	167,823
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,644
Pension Expense/Income	(5,083)
Contributions	(107,752)
Total Activity in FY 2021	(269,052)
Net Pension Liability as of 2021	\$229,615

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 900000
 Submission Unit Name: VANDERBURGH COUNTY

Wages: \$30,439,694 Proportionate Share: 0.0055210

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$16,705,801	\$7,264,795

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$248,477	\$145,056
Net Difference Between Projected and Actual	0	9,432,673
Change of Assumptions	3,654,240	1,631,810
Changes in Proportion and Differences Between	161,949	572,759
Total	\$4,064,666	\$11,782,298

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$627,226)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(204,651)
Total	(\$831,877)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,328,359

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,117,948)
2023	(1,878,020)
2024	(1,025,353)
2025	(2,696,311)
2026	0
Thereafter	0
Total	(\$7,717,632)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,000,624	\$7,264,795	(\$2,524,440)

PERF Net Pension Liability - Unaudited

VANDEBURGH COUNTY - 900000

Net Pension Liability as of 2020	\$16,705,801
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,739
- Net Difference Between Projected and Actual Investment	(10,862,420)
- Change of Assumptions	5,503,221
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,690
Pension Expense/Income	(831,877)
Contributions	(3,328,359)
Total Activity in FY 2021	(9,441,006)
Net Pension Liability as of 2021	\$7,264,795

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 901000
 Submission Unit Name: TOWN OF GRIFFITH

Wages: \$2,111,884 Proportionate Share: 0.0003830

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,144,729	\$503,970

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,237	\$10,063
Net Difference Between Projected and Actual	0	654,359
Change of Assumptions	253,500	113,201
Changes in Proportion and Differences Between	26,997	14,978
Total	\$297,734	\$792,601

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$43,512)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,917
Total	(\$16,595)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$234,239

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$125,303)
2023	(115,508)
2024	(67,008)
2025	(187,048)
2026	0
Thereafter	0
Total	(\$494,867)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,318,102	\$503,970	(\$175,124)

PERF Net Pension Liability - Unaudited

TOWN OF GRIFFITH - 901000

Net Pension Liability as of 2020	\$1,144,729
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,262
- Net Difference Between Projected and Actual Investment	(752,329)
- Change of Assumptions	378,813
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,671)
Pension Expense/Income	(16,595)
Contributions	(234,239)
Total Activity in FY 2021	(640,759)
Net Pension Liability as of 2021	\$503,970

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 902000
 Submission Unit Name: HUNTINGTON PUBLIC LIBRARY

Wages: \$661,664 Proportionate Share: 0.0001200

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$362,447	\$157,902

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,401	\$3,153
Net Difference Between Projected and Actual	0	205,021
Change of Assumptions	79,426	35,468
Changes in Proportion and Differences Between	5,329	2,296
Total	\$90,156	\$245,938

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,633)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,521)
Total	(\$22,154)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,106

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$42,182)
2023	(33,245)
2024	(21,750)
2025	(58,605)
2026	0
Thereafter	0
Total	(\$155,782)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$412,982	\$157,902	(\$54,869)

PERF Net Pension Liability - Unaudited

HUNTINGTON PUBLIC LIBRARY - 902000

Net Pension Liability as of 2020	\$362,447
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	692
- Net Difference Between Projected and Actual Investment	(236,041)
- Change of Assumptions	119,477
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,587
Pension Expense/Income	(22,154)
Contributions	(74,106)
Total Activity in FY 2021	(204,545)
Net Pension Liability as of 2021	\$157,902

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 903000
 Submission Unit Name: TOWN OF KNIGHTSTOWN

Wages: \$658,515 Proportionate Share: 0.0001194

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$360,333	\$157,112

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,374	\$3,137
Net Difference Between Projected and Actual	0	203,996
Change of Assumptions	79,028	35,290
Changes in Proportion and Differences Between	764	16,817
Total	\$85,166	\$259,240

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,565)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,364)
Total	(\$36,929)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,754

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$54,045)
2023	(40,155)
2024	(21,563)
2025	(58,311)
2026	0
Thereafter	0
Total	(\$174,074)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$410,917	\$157,112	(\$54,595)

PERF Net Pension Liability - Unaudited

TOWN OF KNIGHTSTOWN - 903000

Net Pension Liability as of 2020	\$360,333
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	691
- Net Difference Between Projected and Actual Investment	(234,835)
- Change of Assumptions	118,816
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,790
Pension Expense/Income	(36,929)
Contributions	(73,754)
Total Activity in FY 2021	(203,221)
Net Pension Liability as of 2021	\$157,112

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 904000
 Submission Unit Name: WA-NEE COMMUNITY SCHOOLS

Wages: \$3,925,349 Proportionate Share: 0.0007120

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,068,668	\$936,884

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,044	\$18,707
Net Difference Between Projected and Actual	0	1,216,458
Change of Assumptions	471,259	210,442
Changes in Proportion and Differences Between	163,991	4,222
Total	\$667,294	\$1,449,829

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$80,888)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	109,338
Total	\$28,450

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$439,527

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$169,388)
2023	(155,990)
2024	(109,434)
2025	(347,723)
2026	0
Thereafter	0
Total	(\$782,535)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,450,361	\$936,884	(\$325,557)

PERF Net Pension Liability - Unaudited

WA-NEE COMMUNITY SCHOOLS - 904000

Net Pension Liability as of 2020	\$2,068,668
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,461
- Net Difference Between Projected and Actual Investment	(1,393,503)
- Change of Assumptions	691,841
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,506)
Pension Expense/Income	28,450
Contributions	(439,527)
Total Activity in FY 2021	(1,131,784)
Net Pension Liability as of 2021	\$936,884

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 905000
 Submission Unit Name: EVANSVILLE-VANDERBURG AIRPORT AUTHORITY

Wages: \$2,476,914 Proportionate Share: 0.0004493

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,367,937	\$591,210

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,221	\$11,805
Net Difference Between Projected and Actual	0	767,633
Change of Assumptions	297,383	132,797
Changes in Proportion and Differences Between	0	47,752
Total	\$317,604	\$959,987

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$51,044)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,360)
Total	(\$94,404)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$275,194

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$191,991)
2023	(146,430)
2024	(84,534)
2025	(219,428)
2026	0
Thereafter	0
Total	(\$642,383)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,546,274	\$591,210	(\$205,439)

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURG AIRPORT AUTHORITY - 905000

Net Pension Liability as of 2020	\$1,367,937
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,546
- Net Difference Between Projected and Actual Investment	(884,706)
- Change of Assumptions	449,607
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,424
Pension Expense/Income	(94,404)
Contributions	(275,194)
Total Activity in FY 2021	(776,727)
Net Pension Liability as of 2021	\$591,210

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 906000
 Submission Unit Name: MIDDLEBURY COMMUNITY SCHOOL CORPORATION

Wages: \$6,858,662 Proportionate Share: 0.0012440

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,705,118	\$1,636,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,987	\$32,684
Net Difference Between Projected and Actual	0	2,125,384
Change of Assumptions	823,379	367,682
Changes in Proportion and Differences Between	124,318	23,182
Total	\$1,003,684	\$2,548,932

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$141,327)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	62,266
Total	(\$79,061)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$768,145

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$407,322)
2023	(317,442)
2024	(212,947)
2025	(607,537)
2026	0
Thereafter	0
Total	(\$1,545,248)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,281,249	\$1,636,915	(\$568,811)

PERF Net Pension Liability - Unaudited

MIDDLEBURY COMMUNITY SCHOOL CORPORATION - 906000

Net Pension Liability as of 2020	\$3,705,118
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,405
- Net Difference Between Projected and Actual Investment	(2,442,482)
- Change of Assumptions	1,227,689
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,609)
Pension Expense/Income	(79,061)
Contributions	(768,145)
Total Activity in FY 2021	(2,068,203)
Net Pension Liability as of 2021	\$1,636,915

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 907000
 Submission Unit Name: MERRILLVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$11,707,372 Proportionate Share: 0.0021234

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$6,833,038	\$2,794,071

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,565	\$55,789
Net Difference Between Projected and Actual	0	3,627,846
Change of Assumptions	1,405,436	627,601
Changes in Proportion and Differences Between	12,955	447,559
Total	\$1,513,956	\$4,758,795

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$241,234)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(135,256)
Total	(\$376,490)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,303,204

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$970,814)
2023	(749,678)
2024	(487,334)
2025	(1,037,013)
2026	0
Thereafter	0
Total	(\$3,244,839)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,307,721	\$2,794,071	(\$970,910)

PERF Net Pension Liability - Unaudited

MERRILLVILLE COMMUNITY SCHOOL CORPORATION - 907000

Net Pension Liability as of 2020	\$6,833,038
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,456
- Net Difference Between Projected and Actual Investment	(4,212,644)
- Change of Assumptions	2,201,555
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(358,640)
Pension Expense/Income	(376,490)
Contributions	(1,303,204)
Total Activity in FY 2021	(4,038,967)
Net Pension Liability as of 2021	\$2,794,071

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 908000
 Submission Unit Name: CARMEL-CLAY SCHOOLS

Wages: \$16,219,746 Proportionate Share: 0.0029419

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,459,271	\$3,871,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$132,403	\$77,294
Net Difference Between Projected and Actual	0	5,026,260
Change of Assumptions	1,947,185	869,521
Changes in Proportion and Differences Between	5,202	615,879
Total	\$2,084,790	\$6,588,954

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$334,221)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(249,647)
Total	(\$583,868)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,807,015

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,298,447)
2023	(1,095,943)
2024	(673,027)
2025	(1,436,747)
2026	0
Thereafter	0
Total	(\$4,504,164)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,124,604	\$3,871,092	(\$1,345,164)

PERF Net Pension Liability - Unaudited

CARMEL-CLAY SCHOOLS - 908000

Net Pension Liability as of 2020	\$9,459,271
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,521
- Net Difference Between Projected and Actual Investment	(5,835,821)
- Change of Assumptions	3,048,581
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(424,577)
Pension Expense/Income	(583,868)
Contributions	(1,807,015)
Total Activity in FY 2021	(5,588,179)
Net Pension Liability as of 2021	\$3,871,092

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 909000
 Submission Unit Name: TOWN OF HIGHLAND

Wages: \$3,269,627 Proportionate Share: 0.0005930

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,852,710	\$780,298

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,688	\$15,580
Net Difference Between Projected and Actual	0	1,013,145
Change of Assumptions	392,495	175,270
Changes in Proportion and Differences Between	2,156	86,674
Total	\$421,339	\$1,290,669

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$67,369)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,835)
Total	(\$111,204)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$358,110

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$255,191)
2023	(200,520)
2024	(124,012)
2025	(289,607)
2026	0
Thereafter	0
Total	(\$869,330)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,040,821	\$780,298	(\$271,145)

PERF Net Pension Liability - Unaudited

TOWN OF HIGHLAND - 909000

Net Pension Liability as of 2020	\$1,852,710
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,158
- Net Difference Between Projected and Actual Investment	(1,171,707)
- Change of Assumptions	603,252
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,801)
Pension Expense/Income	(111,204)
Contributions	(358,110)
Total Activity in FY 2021	(1,072,412)
Net Pension Liability as of 2021	\$780,298

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 910000
 Submission Unit Name: PIGEON TOWNSHIP, VANDERBURGH COUNTY

Wages: \$308,827 Proportionate Share: 0.0000560

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$156,456	\$73,687

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,520	\$1,471
Net Difference Between Projected and Actual	0	95,676
Change of Assumptions	37,065	16,552
Changes in Proportion and Differences Between	45,478	386
Total	\$85,063	\$114,085

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,362)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,380
Total	\$21,018

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,496

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$7,197
2023	(1,748)
2024	(7,121)
2025	(27,350)
2026	0
Thereafter	0
Total	(\$29,022)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$192,725	\$73,687	(\$25,606)

PERF Net Pension Liability - Unaudited
PIGEON TOWNSHIP, VANDERBURGH COUNTY - 910000

Net Pension Liability as of 2020	\$156,456
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	378
- Net Difference Between Projected and Actual Investment	(109,066)
- Change of Assumptions	53,112
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,715)
Pension Expense/Income	21,018
Contributions	(34,496)
Total Activity in FY 2021	(82,769)
Net Pension Liability as of 2021	\$73,687

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 911000
 Submission Unit Name: BREMEN PUBLIC LIBRARY

Wages: \$192,071 Proportionate Share: 0.0000348

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$112,057	\$45,792

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,566	\$914
Net Difference Between Projected and Actual	0	59,456
Change of Assumptions	23,033	10,286
Changes in Proportion and Differences Between	3,900	7,271
Total	\$28,499	\$77,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,954)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	477
Total	(\$3,477)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,512

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$13,864)
2023	(10,595)
2024	(7,972)
2025	(16,997)
2026	0
Thereafter	0
Total	(\$49,428)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$119,765	\$45,792	(\$15,912)

PERF Net Pension Liability - Unaudited

BREMEN PUBLIC LIBRARY - 911000

Net Pension Liability as of 2020	\$112,057
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	172
- Net Difference Between Projected and Actual Investment	(69,046)
- Change of Assumptions	36,095
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,497)
Pension Expense/Income	(3,477)
Contributions	(21,512)
Total Activity in FY 2021	(66,265)
Net Pension Liability as of 2021	\$45,792

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 912000
 Submission Unit Name: TOWN OF CLARKSVILLE

Wages: \$3,856,932 Proportionate Share: 0.0006996

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,199,149	\$920,567

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,486	\$18,381
Net Difference Between Projected and Actual	0	1,195,272
Change of Assumptions	463,051	206,777
Changes in Proportion and Differences Between	3,089	150,945
Total	\$497,626	\$1,571,375

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$79,480)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,315)
Total	(\$115,795)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$431,978

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$330,811)
2023	(253,788)
2024	(147,482)
2025	(341,668)
2026	0
Thereafter	0
Total	(\$1,073,749)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,407,686	\$920,567	(\$319,887)

PERF Net Pension Liability - Unaudited

TOWN OF CLARKSVILLE - 912000

Net Pension Liability as of 2020	\$2,199,149
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,668
- Net Difference Between Projected and Actual Investment	(1,383,484)
- Change of Assumptions	714,485
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(65,478)
Pension Expense/Income	(115,795)
Contributions	(431,978)
Total Activity in FY 2021	(1,278,582)
Net Pension Liability as of 2021	\$920,567

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 913000
 Submission Unit Name: CLARKSVILLE SEWAGE DEPARTMENT

Wages: \$905,191 Proportionate Share: 0.0001642

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$484,169	\$216,062

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,390	\$4,314
Net Difference Between Projected and Actual	0	280,537
Change of Assumptions	108,681	48,532
Changes in Proportion and Differences Between	11,647	11,684
Total	\$127,718	\$345,067

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$18,654)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(40,041)
Total	(\$58,695)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,382

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$65,721)
2023	(44,499)
2024	(26,939)
2025	(80,190)
2026	0
Thereafter	0
Total	(\$217,349)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$565,097	\$216,062	(\$75,079)

PERF Net Pension Liability - Unaudited

CLARKSVILLE SEWAGE DEPARTMENT - 913000

Net Pension Liability as of 2020	\$484,169
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	999
- Net Difference Between Projected and Actual Investment	(321,974)
- Change of Assumptions	161,030
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,915
Pension Expense/Income	(58,695)
Contributions	(101,382)
Total Activity in FY 2021	(268,107)
Net Pension Liability as of 2021	\$216,062

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 914000
 Submission Unit Name: CLINTON CENTRAL SCHOOL CORPORATION

Wages: \$1,440,315 Proportionate Share: 0.0002612

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$762,952	\$343,699

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,756	\$6,863
Net Difference Between Projected and Actual	0	446,262
Change of Assumptions	172,883	77,201
Changes in Proportion and Differences Between	40,999	2,388
Total	\$225,638	\$532,714

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$29,674)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	46,627
Total	\$16,953

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,316

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$68,443)
2023	(69,969)
2024	(41,102)
2025	(127,562)
2026	0
Thereafter	0
Total	(\$307,076)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$898,925	\$343,699	(\$119,432)

PERF Net Pension Liability - Unaudited
CLINTON CENTRAL SCHOOL CORPORATION - 914000

Net Pension Liability as of 2020	\$762,952
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,620
- Net Difference Between Projected and Actual Investment	(511,558)
- Change of Assumptions	254,649
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,601)
Pension Expense/Income	16,953
Contributions	(161,316)
Total Activity in FY 2021	(419,253)
Net Pension Liability as of 2021	\$343,699

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 915000
 Submission Unit Name: CRAWFORDSVILLE PUBLIC LIBRARY

Wages: \$469,015 Proportionate Share: 0.0000851

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$161,289	\$111,979

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,830	\$2,236
Net Difference Between Projected and Actual	0	145,394
Change of Assumptions	56,326	25,153
Changes in Proportion and Differences Between	79,308	52,587
Total	\$139,464	\$225,370

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,668)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,772)
Total	(\$12,440)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,452

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$32,498)
2023	(19,388)
2024	7,542
2025	(41,562)
2026	0
Thereafter	0
Total	(\$85,906)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$292,873	\$111,979	(\$38,911)

PERF Net Pension Liability - Unaudited
CRAWFORDSVILLE PUBLIC LIBRARY - 915000

Net Pension Liability as of 2020	\$161,289
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	902
- Net Difference Between Projected and Actual Investment	(159,198)
- Change of Assumptions	64,779
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109,099
Pension Expense/Income	(12,440)
Contributions	(52,452)
Total Activity in FY 2021	(49,310)
Net Pension Liability as of 2021	\$111,979

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 916000
 Submission Unit Name: MADISON CONSOLIDATED SCHOOLS

Wages: \$4,845,700 Proportionate Share: 0.0008789

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,603,278	\$1,156,499

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,556	\$23,092
Net Difference Between Projected and Actual	0	1,501,608
Change of Assumptions	581,726	259,771
Changes in Proportion and Differences Between	70,017	18,696
Total	\$691,299	\$1,803,167

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$99,849)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,340)
Total	(\$119,189)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$535,858

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$293,132)
2023	(241,050)
2024	(148,454)
2025	(429,232)
2026	0
Thereafter	0
Total	(\$1,111,868)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,024,751	\$1,156,499	(\$401,871)

PERF Net Pension Liability - Unaudited

MADISON CONSOLIDATED SCHOOLS - 916000

Net Pension Liability as of 2020	\$2,603,278
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,293
- Net Difference Between Projected and Actual Investment	(1,724,407)
- Change of Assumptions	864,369
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,013
Pension Expense/Income	(119,189)
Contributions	(535,858)
Total Activity in FY 2021	(1,446,779)
Net Pension Liability as of 2021	\$1,156,499

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 917000
 Submission Unit Name: NEW PRAIRIE UNITED SCHOOL CORPORATION

Wages: \$3,627,594 Proportionate Share: 0.0006580

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,052,660	\$865,828

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,614	\$17,288
Net Difference Between Projected and Actual	0	1,124,198
Change of Assumptions	435,517	194,481
Changes in Proportion and Differences Between	71,321	77,976
Total	\$536,452	\$1,413,943

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$74,754)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,942
Total	(\$64,812)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$404,721

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$197,188)
2023	(223,677)
2024	(135,277)
2025	(321,349)
2026	0
Thereafter	0
Total	(\$877,491)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,264,519	\$865,828	(\$300,866)

PERF Net Pension Liability - Unaudited
NEW PRAIRIE UNITED SCHOOL CORPORATION - 917000

Net Pension Liability as of 2020	\$2,052,660
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,519
- Net Difference Between Projected and Actual Investment	(1,299,873)
- Change of Assumptions	668,725
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(89,670)
Pension Expense/Income	(64,812)
Contributions	(404,721)
Total Activity in FY 2021	(1,186,832)
Net Pension Liability as of 2021	\$865,828

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 918000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY

Wages: \$3,139,501 Proportionate Share: 0.0005694

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,624,972	\$749,244

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,626	\$14,960
Net Difference Between Projected and Actual	0	972,824
Change of Assumptions	376,874	168,294
Changes in Proportion and Differences Between	79,022	31,574
Total	\$481,522	\$1,187,652

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$64,688)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(42,550)
Total	(\$107,238)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$348,461

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$194,231)
2023	(152,702)
2024	(81,116)
2025	(278,081)
2026	0
Thereafter	0
Total	(\$706,130)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,959,601	\$749,244	(\$260,354)

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY - 918000

Net Pension Liability as of 2020	\$1,624,972
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,693
- Net Difference Between Projected and Actual Investment	(1,111,895)
- Change of Assumptions	547,156
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	141,017
Pension Expense/Income	(107,238)
Contributions	(348,461)
Total Activity in FY 2021	(875,728)
Net Pension Liability as of 2021	\$749,244

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 919000
 Submission Unit Name: GREENE COUNTY

Wages: \$8,398,193 Proportionate Share: 0.0015232

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,356,919	\$2,004,299

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,553	\$40,020
Net Difference Between Projected and Actual	0	2,602,399
Change of Assumptions	1,008,176	450,204
Changes in Proportion and Differences Between	374,316	9,369
Total	\$1,451,045	\$3,101,992

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$173,047)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	163,352
Total	(\$9,695)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$939,836

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$361,100)
2023	(328,220)
2024	(217,735)
2025	(743,892)
2026	0
Thereafter	0
Total	(\$1,650,947)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,242,121	\$2,004,299	(\$696,473)

PERF Net Pension Liability - Unaudited

GREENE COUNTY - 919000

Net Pension Liability as of 2020	\$4,356,919
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,838
- Net Difference Between Projected and Actual Investment	(2,975,281)
- Change of Assumptions	1,465,772
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	96,582
Pension Expense/Income	(9,695)
Contributions	(939,836)
Total Activity in FY 2021	(2,352,620)
Net Pension Liability as of 2021	\$2,004,299

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 921000
 Submission Unit Name: CITY OF TELL CITY

Wages: \$2,189,816 Proportionate Share: 0.0003972

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,103,350	\$522,655

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,876	\$10,436
Net Difference Between Projected and Actual	0	678,619
Change of Assumptions	262,899	117,398
Changes in Proportion and Differences Between	81,089	21,433
Total	\$361,864	\$827,886

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$45,125)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,238
Total	(\$19,887)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$238,793

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$127,481)
2023	(94,306)
2024	(50,253)
2025	(193,982)
2026	0
Thereafter	0
Total	(\$466,022)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,366,971	\$522,655	(\$181,617)

PERF Net Pension Liability - Unaudited

CITY OF TELL CITY - 921000

Net Pension Liability as of 2020	\$1,103,350
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,706
- Net Difference Between Projected and Actual Investment	(773,048)
- Change of Assumptions	375,393
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,934
Pension Expense/Income	(19,887)
Contributions	(238,793)
Total Activity in FY 2021	(580,695)
Net Pension Liability as of 2021	\$522,655

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 924000
 Submission Unit Name: PIPECREEK TOWNSHIP-MADISON CO

Wages: \$71,210 Proportionate Share: 0.0000129

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$38,057	\$16,974

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$581	\$339
Net Difference Between Projected and Actual	0	22,040
Change of Assumptions	8,538	3,813
Changes in Proportion and Differences Between	10,173	67
Total	\$19,292	\$26,259

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,466)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,210
Total	\$5,744

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,976

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$2,141
2023	(690)
2024	(2,118)
2025	(6,300)
2026	0
Thereafter	0
Total	(\$6,967)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,396	\$16,974	(\$5,898)

PERF Net Pension Liability - Unaudited

PIPECREEK TOWNSHIP-MADISON CO - 924000

Net Pension Liability as of 2020	\$38,057
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79
- Net Difference Between Projected and Actual Investment	(25,297)
- Change of Assumptions	12,654
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,287)
Pension Expense/Income	5,744
Contributions	(7,976)
Total Activity in FY 2021	(21,083)
Net Pension Liability as of 2021	\$16,974

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 925000
 Submission Unit Name: CITY OF TERRE HAUTE

Wages: \$11,866,797 Proportionate Share: 0.0021523

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$6,349,171	\$2,832,099

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,866	\$56,549
Net Difference Between Projected and Actual	0	3,677,222
Change of Assumptions	1,424,564	636,143
Changes in Proportion and Differences Between	155,518	25,384
Total	\$1,676,948	\$4,395,298

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$244,517)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,715)
Total	(\$267,232)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,320,532

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$728,434)
2023	(583,234)
2024	(355,554)
2025	(1,051,128)
2026	0
Thereafter	0
Total	(\$2,718,350)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,407,181	\$2,832,099	(\$984,125)

PERF Net Pension Liability - Unaudited

CITY OF TERRE HAUTE - 925000

Net Pension Liability as of 2020	\$6,349,171
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,074
- Net Difference Between Projected and Actual Investment	(4,220,608)
- Change of Assumptions	2,111,323
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	166,903
Pension Expense/Income	(267,232)
Contributions	(1,320,532)
Total Activity in FY 2021	(3,517,072)
Net Pension Liability as of 2021	\$2,832,099

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 926000
 Submission Unit Name: TIPPECANOE COUNTY PUBLIC LIBRARY

Wages: \$1,940,179 Proportionate Share: 0.0003519

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,040,828	\$463,047

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,838	\$9,246
Net Difference Between Projected and Actual	0	601,224
Change of Assumptions	232,916	104,009
Changes in Proportion and Differences Between	19,274	36,307
Total	\$268,028	\$750,786

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$39,978)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(64,136)
Total	(\$104,114)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$216,567

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$140,898)
2023	(111,351)
2024	(58,650)
2025	(171,859)
2026	0
Thereafter	0
Total	(\$482,758)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,211,070	\$463,047	(\$160,904)

PERF Net Pension Liability - Unaudited

TIPPECANOE COUNTY PUBLIC LIBRARY - 926000

Net Pension Liability as of 2020	\$1,040,828
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,126
- Net Difference Between Projected and Actual Investment	(690,302)
- Change of Assumptions	345,772
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,304
Pension Expense/Income	(104,114)
Contributions	(216,567)
Total Activity in FY 2021	(577,781)
Net Pension Liability as of 2021	\$463,047

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 927000
 Submission Unit Name: WESTERN SCHOOL CORPORATION

Wages: \$3,949,010 Proportionate Share: 0.0007163

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,162,904	\$942,542

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,238	\$18,820
Net Difference Between Projected and Actual	0	1,223,804
Change of Assumptions	474,105	211,713
Changes in Proportion and Differences Between	3,792	24,234
Total	\$510,135	\$1,478,571

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$81,377)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,522)
Total	(\$96,899)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$440,341

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$266,947)
2023	(221,549)
2024	(130,117)
2025	(349,823)
2026	0
Thereafter	0
Total	(\$968,436)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,465,160	\$942,542	(\$327,523)

PERF Net Pension Liability - Unaudited

WESTERN SCHOOL CORPORATION - 927000

Net Pension Liability as of 2020	\$2,162,904
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,138
- Net Difference Between Projected and Actual Investment	(1,408,914)
- Change of Assumptions	713,051
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,603
Pension Expense/Income	(96,899)
Contributions	(440,341)
Total Activity in FY 2021	(1,220,362)
Net Pension Liability as of 2021	\$942,542

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 928000
 Submission Unit Name: CASS COUNTY

Wages: \$7,171,711 Proportionate Share: 0.0013008

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,907,182	\$1,711,655

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,544	\$34,177
Net Difference Between Projected and Actual	0	2,222,427
Change of Assumptions	860,974	384,470
Changes in Proportion and Differences Between	48,021	112,584
Total	\$967,539	\$2,753,658

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$147,780)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(57,644)
Total	(\$205,424)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$794,185

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$491,621)
2023	(426,714)
2024	(232,508)
2025	(635,276)
2026	0
Thereafter	0
Total	(\$1,786,119)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,476,727	\$1,711,655	(\$594,782)

PERF Net Pension Liability - Unaudited

CASS COUNTY - 928000

Net Pension Liability as of 2020	\$3,907,182
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,602
- Net Difference Between Projected and Actual Investment	(2,556,819)
- Change of Assumptions	1,290,597
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,702
Pension Expense/Income	(205,424)
Contributions	(794,185)
Total Activity in FY 2021	(2,195,527)
Net Pension Liability as of 2021	\$1,711,655

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 928001
 Submission Unit Name: CASS COUNTY -EEL TOWNSHIP

Wages: \$70,569 Proportionate Share: 0.0000128

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$38,359	\$16,843

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$576	\$336
Net Difference Between Projected and Actual	0	21,869
Change of Assumptions	8,472	3,783
Changes in Proportion and Differences Between	8,615	74
Total	\$17,663	\$26,062

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,454)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,442
Total	\$4,988

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,904

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$1,345
2023	(1,247)
2024	(2,247)
2025	(6,250)
2026	0
Thereafter	0
Total	(\$8,399)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,051	\$16,843	(\$5,853)

PERF Net Pension Liability - Unaudited

CASS COUNTY -EEL TOWNSHIP - 928001

Net Pension Liability as of 2020	\$38,359
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75
- Net Difference Between Projected and Actual Investment	(25,152)
- Change of Assumptions	12,681
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,204)
Pension Expense/Income	4,988
Contributions	(7,904)
Total Activity in FY 2021	(21,516)
Net Pension Liability as of 2021	\$16,843

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 928002
 Submission Unit Name: CASS COUNTY SOLID WASTE DISTRICT

Wages: \$46,311 Proportionate Share: 0.0000084

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$24,465	\$11,053

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$378	\$221
Net Difference Between Projected and Actual	0	14,351
Change of Assumptions	5,560	2,483
Changes in Proportion and Differences Between	772	918
Total	\$6,710	\$17,973

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$954)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(251)
Total	(\$1,205)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,253

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,107)
2023	(2,551)
2024	(1,504)
2025	(4,101)
2026	0
Thereafter	0
Total	(\$11,263)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,909	\$11,053	(\$3,841)

PERF Net Pension Liability - Unaudited

CASS COUNTY SOLID WASTE DISTRICT - 928002

Net Pension Liability as of 2020	\$24,465
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52
- Net Difference Between Projected and Actual Investment	(16,445)
- Change of Assumptions	8,175
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	264
Pension Expense/Income	(1,205)
Contributions	(4,253)
Total Activity in FY 2021	(13,412)
Net Pension Liability as of 2021	\$11,053

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 929000
 Submission Unit Name: WAWASEE COMMUNITY SCHOOL CORPORATION

Wages: \$5,018,749 Proportionate Share: 0.0009103

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,863,334	\$1,197,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,969	\$23,917
Net Difference Between Projected and Actual	0	1,555,255
Change of Assumptions	602,509	269,052
Changes in Proportion and Differences Between	21,301	102,500
Total	\$664,779	\$1,950,724

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$103,417)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,165
Total	(\$88,252)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$557,765

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$347,474)
2023	(300,630)
2024	(193,273)
2025	(444,568)
2026	0
Thereafter	0
Total	(\$1,285,945)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,132,814	\$1,197,816	(\$416,228)

PERF Net Pension Liability - Unaudited

WAWASEE COMMUNITY SCHOOL CORPORATION - 929000

Net Pension Liability as of 2020	\$2,863,334
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,766
- Net Difference Between Projected and Actual Investment	(1,800,310)
- Change of Assumptions	930,056
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(154,013)
Pension Expense/Income	(88,252)
Contributions	(557,765)
Total Activity in FY 2021	(1,665,518)
Net Pension Liability as of 2021	\$1,197,816

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 930000
 Submission Unit Name: MICHIANA AREA COUNCIL OF GOVERNMENTS

Wages: \$978,222 Proportionate Share: 0.0001774

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$561,793	\$233,431

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,984	\$4,661
Net Difference Between Projected and Actual	0	303,089
Change of Assumptions	117,418	52,433
Changes in Proportion and Differences Between	11,430	22,462
Total	\$136,832	\$382,645

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$20,154)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,204
Total	(\$13,950)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,561

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$62,842)
2023	(57,947)
2024	(38,387)
2025	(86,637)
2026	0
Thereafter	0
Total	(\$245,813)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$610,525	\$233,431	(\$81,115)

PERF Net Pension Liability - Unaudited
MICHIANA AREA COUNCIL OF GOVERNMENTS - 930000

Net Pension Liability as of 2020	\$561,793
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	913
- Net Difference Between Projected and Actual Investment	(351,169)
- Change of Assumptions	182,039
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,634)
Pension Expense/Income	(13,950)
Contributions	(109,561)
Total Activity in FY 2021	(328,362)
Net Pension Liability as of 2021	\$233,431

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 932000
 Submission Unit Name: RANDOLPH SOUTHERN SCHOOL CORPORATION

Wages: \$785,387 Proportionate Share: 0.0001425

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$466,953	\$187,508

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,413	\$3,744
Net Difference Between Projected and Actual	0	243,462
Change of Assumptions	94,318	42,118
Changes in Proportion and Differences Between	0	53,090
Total	\$100,731	\$342,414

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,189)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,203)
Total	(\$39,392)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,964

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$74,669)
2023	(62,810)
2024	(34,612)
2025	(69,592)
2026	0
Thereafter	0
Total	(\$241,683)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$490,416	\$187,508	(\$65,157)

PERF Net Pension Liability - Unaudited
RANDOLPH SOUTHERN SCHOOL CORPORATION - 932000

Net Pension Liability as of 2020	\$466,953
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	665
- Net Difference Between Projected and Actual Investment	(283,426)
- Change of Assumptions	149,493
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,821)
Pension Expense/Income	(39,392)
Contributions	(87,964)
Total Activity in FY 2021	(279,445)
Net Pension Liability as of 2021	\$187,508

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 933000
 Submission Unit Name: TOWN OF CENTERVILLE

Wages: \$801,107 Proportionate Share: 0.0001453

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$427,990	\$191,193

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,539	\$3,818
Net Difference Between Projected and Actual	0	248,246
Change of Assumptions	96,171	42,945
Changes in Proportion and Differences Between	40,188	1,464
Total	\$142,898	\$296,473

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,507)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,660
Total	(\$2,847)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,542

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$31,151)
2023	(27,696)
2024	(23,767)
2025	(70,961)
2026	0
Thereafter	0
Total	(\$153,575)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$500,053	\$191,193	(\$66,437)

PERF Net Pension Liability - Unaudited

TOWN OF CENTERVILLE - 933000

Net Pension Liability as of 2020	\$427,990
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	884
- Net Difference Between Projected and Actual Investment	(284,875)
- Change of Assumptions	142,401
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,818)
Pension Expense/Income	(2,847)
Contributions	(89,542)
Total Activity in FY 2021	(236,797)
Net Pension Liability as of 2021	\$191,193

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 934000
 Submission Unit Name: DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT

Wages: \$6,523,691 Proportionate Share: 0.0011832

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,596,383	\$1,556,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,251	\$31,087
Net Difference Between Projected and Actual	0	2,021,507
Change of Assumptions	783,136	349,712
Changes in Proportion and Differences Between	51,339	40,312
Total	\$887,726	\$2,442,618

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$134,420)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,061)
Total	(\$172,481)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$730,654

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$422,169)
2023	(334,977)
2024	(219,901)
2025	(577,845)
2026	0
Thereafter	0
Total	(\$1,554,892)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,072,005	\$1,556,911	(\$541,010)

PERF Net Pension Liability - Unaudited

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT - 934000

Net Pension Liability as of 2020	\$3,596,383
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,732
- Net Difference Between Projected and Actual Investment	(2,329,299)
- Change of Assumptions	1,182,760
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,470
Pension Expense/Income	(172,481)
Contributions	(730,654)
Total Activity in FY 2021	(2,039,472)
Net Pension Liability as of 2021	\$1,556,911

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 935000
 Submission Unit Name: DELAWARE COMMUNITY SCHOOL CORPORATION

Wages: \$3,689,913 Proportionate Share: 0.0006693

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,101,288	\$880,697

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,122	\$17,585
Net Difference Between Projected and Actual	0	1,143,504
Change of Assumptions	442,996	197,821
Changes in Proportion and Differences Between	48,229	70,543
Total	\$521,347	\$1,429,453

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$76,037)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,026
Total	(\$54,011)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$412,171

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$228,615)
2023	(211,921)
2024	(140,702)
2025	(326,868)
2026	0
Thereafter	0
Total	(\$908,106)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,303,408	\$880,697	(\$306,033)

PERF Net Pension Liability - Unaudited

DELAWARE COMMUNITY SCHOOL CORPORATION - 935000

Net Pension Liability as of 2020	\$2,101,288
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,521
- Net Difference Between Projected and Actual Investment	(1,323,340)
- Change of Assumptions	682,996
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(117,586)
Pension Expense/Income	(54,011)
Contributions	(412,171)
Total Activity in FY 2021	(1,220,591)
Net Pension Liability as of 2021	\$880,697

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 939000
 Submission Unit Name: POSEY COUNTY

Wages: \$5,714,547 Proportionate Share: 0.0010365

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,963,611	\$1,363,876

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,648	\$27,233
Net Difference Between Projected and Actual	0	1,770,869
Change of Assumptions	686,039	306,352
Changes in Proportion and Differences Between	143,810	10,371
Total	\$876,497	\$2,114,825

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$117,754)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	59,332
Total	(\$58,422)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$634,589

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$325,008)
2023	(258,177)
2024	(148,943)
2025	(506,200)
2026	0
Thereafter	0
Total	(\$1,238,328)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,567,134	\$1,363,876	(\$473,933)

PERF Net Pension Liability - Unaudited

POSEY COUNTY - 939000

Net Pension Liability as of 2020	\$2,963,611
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,698
- Net Difference Between Projected and Actual Investment	(2,024,506)
- Change of Assumptions	997,180
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	113,904
Pension Expense/Income	(58,422)
Contributions	(634,589)
Total Activity in FY 2021	(1,599,735)
Net Pension Liability as of 2021	\$1,363,876

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 939001
 Submission Unit Name: POSEY COUNTY-HIGHWAY DEPARTMENT

Wages: \$1,513,662 Proportionate Share: 0.0002745

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$787,115	\$361,200

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,354	\$7,212
Net Difference Between Projected and Actual	0	468,985
Change of Assumptions	181,686	81,132
Changes in Proportion and Differences Between	37,571	11,511
Total	\$231,611	\$568,840

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$31,185)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,543
Total	(\$24,642)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$163,745

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$92,841)
2023	(69,417)
2024	(40,913)
2025	(134,058)
2026	0
Thereafter	0
Total	(\$337,229)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$944,697	\$361,200	(\$125,513)

PERF Net Pension Liability - Unaudited
POSEY COUNTY-HIGHWAY DEPARTMENT - 939001

Net Pension Liability as of 2020	\$787,115
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,765
- Net Difference Between Projected and Actual Investment	(536,349)
- Change of Assumptions	264,556
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,500
Pension Expense/Income	(24,642)
Contributions	(163,745)
Total Activity in FY 2021	(425,915)
Net Pension Liability as of 2021	\$361,200

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 940000
 Submission Unit Name: SOUTH KNOX SCHOOL CORP

Wages: \$1,264,042 Proportionate Share: 0.0002293

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$685,327	\$301,724

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,320	\$6,025
Net Difference Between Projected and Actual	0	391,761
Change of Assumptions	151,769	67,773
Changes in Proportion and Differences Between	22,400	23,167
Total	\$184,489	\$488,726

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$26,050)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,692
Total	(\$23,358)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,566

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$76,838)
2023	(75,586)
2024	(39,828)
2025	(111,985)
2026	0
Thereafter	0
Total	(\$304,237)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$789,140	\$301,724	(\$104,846)

PERF Net Pension Liability - Unaudited

SOUTH KNOX SCHOOL CORP - 940000

Net Pension Liability as of 2020	\$685,327
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,354
- Net Difference Between Projected and Actual Investment	(450,414)
- Change of Assumptions	226,790
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,591
Pension Expense/Income	(23,358)
Contributions	(141,566)
Total Activity in FY 2021	(383,603)
Net Pension Liability as of 2021	\$301,724

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 942000
 Submission Unit Name: JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY

Wages: \$966,748 Proportionate Share: 0.0001753

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$476,316	\$230,668

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,890	\$4,606
Net Difference Between Projected and Actual	0	299,501
Change of Assumptions	116,028	51,812
Changes in Proportion and Differences Between	44,553	20,505
Total	\$168,471	\$376,424

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$19,915)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,138
Total	(\$13,777)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$107,260

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$58,855)
2023	(44,265)
2024	(19,224)
2025	(85,609)
2026	0
Thereafter	0
Total	(\$207,953)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$603,298	\$230,668	(\$80,155)

PERF Net Pension Liability - Unaudited
JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY - 942000

Net Pension Liability as of 2020	\$476,316
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,240
- Net Difference Between Projected and Actual Investment	(340,266)
- Change of Assumptions	163,460
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,955
Pension Expense/Income	(13,777)
Contributions	(107,260)
Total Activity in FY 2021	(245,648)
Net Pension Liability as of 2021	\$230,668

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 946000
 Submission Unit Name: CITY OF ANGOLA HOUSING AUTHORITY

Wages: \$183,496 Proportionate Share: 0.0000333

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$109,338	\$43,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,499	\$875
Net Difference Between Projected and Actual	0	56,893
Change of Assumptions	22,041	9,842
Changes in Proportion and Differences Between	2,276	14,587
Total	\$25,816	\$82,197

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,783)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,114)
Total	(\$11,897)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,551

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$16,314)
2023	(15,664)
2024	(8,142)
2025	(16,261)
2026	0
Thereafter	0
Total	(\$56,381)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$114,603	\$43,818	(\$15,226)

PERF Net Pension Liability - Unaudited

CITY OF ANGOLA HOUSING AUTHORITY - 946000

Net Pension Liability as of 2020	\$109,338
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	155
- Net Difference Between Projected and Actual Investment	(66,251)
- Change of Assumptions	34,981
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,957)
Pension Expense/Income	(11,897)
Contributions	(20,551)
Total Activity in FY 2021	(65,520)
Net Pension Liability as of 2021	\$43,818

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 947000
 Submission Unit Name: HENDRICKS COUNTY

Wages: \$19,141,206 Proportionate Share: 0.0034717

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$10,342,434	\$4,568,228

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$156,247	\$91,214
Net Difference Between Projected and Actual	0	5,931,427
Change of Assumptions	2,297,849	1,026,110
Changes in Proportion and Differences Between	331,800	38,308
Total	\$2,785,896	\$7,087,059

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$394,410)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	265,140
Total	(\$129,270)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,119,122

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,064,020)
2023	(941,524)
2024	(600,132)
2025	(1,695,487)
2026	0
Thereafter	0
Total	(\$4,301,163)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,947,920	\$4,568,228	(\$1,587,411)

PERF Net Pension Liability - Unaudited

HENDRICKS COUNTY - 947000

Net Pension Liability as of 2020	\$10,342,434
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,655
- Net Difference Between Projected and Actual Investment	(6,816,572)
- Change of Assumptions	3,426,670
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(156,567)
Pension Expense/Income	(129,270)
Contributions	(2,119,122)
Total Activity in FY 2021	(5,774,206)
Net Pension Liability as of 2021	\$4,568,228

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 947002

Submission Unit Name: HENDRICKS COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$173,627 Proportionate Share: 0.0000315

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$97,257	\$41,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,418	\$828
Net Difference Between Projected and Actual	0	53,818
Change of Assumptions	20,849	9,310
Changes in Proportion and Differences Between	4,306	1,931
Total	\$26,573	\$65,887

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,579)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,776
Total	(\$803)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,446

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$8,691)
2023	(9,022)
2024	(6,218)
2025	(15,383)
2026	0
Thereafter	0
Total	(\$39,314)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$108,408	\$41,449	(\$14,403)

PERF Net Pension Liability - Unaudited

HENDRICKS COUNTY SOLID WASTE MANAGEMENT DISTRICT - 947002

Net Pension Liability as of 2020	\$97,257
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	173
- Net Difference Between Projected and Actual Investment	(62,142)
- Change of Assumptions	31,803
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,393)
Pension Expense/Income	(803)
Contributions	(19,446)
Total Activity in FY 2021	(55,808)
Net Pension Liability as of 2021	\$41,449

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 948000
 Submission Unit Name: HAMILTON COUNTY

Wages: \$51,235,749 Proportionate Share: 0.0092929

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$25,589,686	\$12,228,041

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$418,234	\$244,158
Net Difference Between Projected and Actual	0	15,876,994
Change of Assumptions	6,150,785	2,746,649
Changes in Proportion and Differences Between	2,772,605	124,388
Total	\$9,341,624	\$18,992,189

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,055,741)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,317,490
Total	\$261,749

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,661,160

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,083,702)
2023	(1,922,516)
2024	(1,105,938)
2025	(4,538,409)
2026	0
Thereafter	0
Total	(\$9,650,565)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,981,689	\$12,228,041	(\$4,249,115)

PERF Net Pension Liability - Unaudited

HAMILTON COUNTY - 948000

Net Pension Liability as of 2020	\$25,589,686
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,274
- Net Difference Between Projected and Actual Investment	(18,067,058)
- Change of Assumptions	8,735,957
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,304,593
Pension Expense/Income	261,749
Contributions	(5,661,160)
Total Activity in FY 2021	(13,361,645)
Net Pension Liability as of 2021	\$12,228,041

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 949000
 Submission Unit Name: NOBLE COUNTY

Wages: \$8,826,867 Proportionate Share: 0.0016010

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,793,970	\$2,106,672

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$72,054	\$42,064
Net Difference Between Projected and Actual	0	2,735,321
Change of Assumptions	1,059,670	473,198
Changes in Proportion and Differences Between	95,282	83,299
Total	\$1,227,006	\$3,333,882

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$181,885)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	84,521
Total	(\$97,364)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$976,683

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$546,969)
2023	(495,268)
2024	(282,753)
2025	(781,886)
2026	0
Thereafter	0
Total	(\$2,106,876)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,509,871	\$2,106,672	(\$732,046)

PERF Net Pension Liability - Unaudited

NOBLE COUNTY - 949000

Net Pension Liability as of 2020	\$4,793,970
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,420
- Net Difference Between Projected and Actual Investment	(3,145,607)
- Change of Assumptions	1,585,335
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(62,399)
Pension Expense/Income	(97,364)
Contributions	(976,683)
Total Activity in FY 2021	(2,687,298)
Net Pension Liability as of 2021	\$2,106,672

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 950000
 Submission Unit Name: WARRICK COUNTY SCHOOL CORPORATION

Wages: \$8,942,087 Proportionate Share: 0.0016219

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,007,210	\$2,134,173

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$72,995	\$42,613
Net Difference Between Projected and Actual	0	2,771,029
Change of Assumptions	1,073,503	479,376
Changes in Proportion and Differences Between	44,688	285,488
Total	\$1,191,186	\$3,578,506

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$184,260)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(133,555)
Total	(\$317,815)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,001,480

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$679,221)
2023	(595,974)
2024	(320,031)
2025	(792,094)
2026	0
Thereafter	0
Total	(\$2,387,320)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,581,799	\$2,134,173	(\$741,603)

PERF Net Pension Liability - Unaudited
WARRICK COUNTY SCHOOL CORPORATION - 950000

Net Pension Liability as of 2020	\$5,007,210
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,897
- Net Difference Between Projected and Actual Investment	(3,199,565)
- Change of Assumptions	1,637,420
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(494)
Pension Expense/Income	(317,815)
Contributions	(1,001,480)
Total Activity in FY 2021	(2,873,037)
Net Pension Liability as of 2021	\$2,134,173

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 951000
 Submission Unit Name: VINCENNES COMMUNITY SCHOOL CORP

Wages: \$1,491,455 Proportionate Share: 0.0002705

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$790,437	\$355,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,174	\$7,107
Net Difference Between Projected and Actual	0	462,151
Change of Assumptions	179,039	79,950
Changes in Proportion and Differences Between	38,058	8,062
Total	\$229,271	\$557,270

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$30,731)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,847
Total	(\$17,884)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$167,043

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$87,967)
2023	(65,280)
2024	(42,648)
2025	(132,104)
2026	0
Thereafter	0
Total	(\$327,999)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$930,931	\$355,937	(\$123,684)

PERF Net Pension Liability - Unaudited
VINCENNES COMMUNITY SCHOOL CORP - 951000

Net Pension Liability as of 2020	\$790,437
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,676
- Net Difference Between Projected and Actual Investment	(529,800)
- Change of Assumptions	263,783
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,768
Pension Expense/Income	(17,884)
Contributions	(167,043)
Total Activity in FY 2021	(434,500)
Net Pension Liability as of 2021	\$355,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 952000
 Submission Unit Name: CITY OF HUNTINGTON

Wages: \$2,868,495 Proportionate Share: 0.0005203

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,602,621	\$684,636

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,417	\$13,670
Net Difference Between Projected and Actual	0	888,937
Change of Assumptions	344,376	153,782
Changes in Proportion and Differences Between	14,850	110,851
Total	\$382,643	\$1,167,240

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$59,110)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,929)
Total	(\$84,039)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$320,957

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$228,376)
2023	(200,271)
2024	(101,849)
2025	(254,101)
2026	0
Thereafter	0
Total	(\$784,597)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,790,622	\$684,636	(\$237,904)

PERF Net Pension Liability - Unaudited

CITY OF HUNTINGTON - 952000

Net Pension Liability as of 2020	\$1,602,621
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,870
- Net Difference Between Projected and Actual Investment	(1,026,095)
- Change of Assumptions	524,513
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,277)
Pension Expense/Income	(84,039)
Contributions	(320,957)
Total Activity in FY 2021	(917,985)
Net Pension Liability as of 2021	\$684,636

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 953000
 Submission Unit Name: UNION-NORTH UNITED SCHOOL CORPORATION

Wages: \$1,554,708 Proportionate Share: 0.0002820

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$863,229	\$371,069

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,692	\$7,409
Net Difference Between Projected and Actual	0	481,799
Change of Assumptions	186,650	83,349
Changes in Proportion and Differences Between	29,144	14,341
Total	\$228,486	\$586,898

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$32,037)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,263
Total	(\$12,774)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$174,121

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$78,681)
2023	(88,134)
2024	(53,876)
2025	(137,721)
2026	0
Thereafter	0
Total	(\$358,412)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$970,508	\$371,069	(\$128,943)

PERF Net Pension Liability - Unaudited
UNION-NORTH UNITED SCHOOL CORPORATION - 953000

Net Pension Liability as of 2020	\$863,229
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,579
- Net Difference Between Projected and Actual Investment	(555,677)
- Change of Assumptions	283,162
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,329)
Pension Expense/Income	(12,774)
Contributions	(174,121)
Total Activity in FY 2021	(492,160)
Net Pension Liability as of 2021	\$371,069

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 954000
 Submission Unit Name: PERRY TWP, VANDERBURGH COUNTY

Wages: \$106,070 Proportionate Share: 0.0000192

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$58,596	\$25,264

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$864	\$504
Net Difference Between Projected and Actual	0	32,803
Change of Assumptions	12,708	5,675
Changes in Proportion and Differences Between	99	4,993
Total	\$13,671	\$43,975

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,181)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,316)
Total	(\$7,497)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,880

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$11,387)
2023	(5,921)
2024	(3,620)
2025	(9,376)
2026	0
Thereafter	0
Total	(\$30,304)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$66,077	\$25,264	(\$8,779)

PERF Net Pension Liability - Unaudited

PERRY TWP, VANDERBURGH COUNTY - 954000

Net Pension Liability as of 2020	\$58,596
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	109
- Net Difference Between Projected and Actual Investment	(37,818)
- Change of Assumptions	19,242
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,512
Pension Expense/Income	(7,497)
Contributions	(11,880)
Total Activity in FY 2021	(33,332)
Net Pension Liability as of 2021	\$25,264

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 955000
 Submission Unit Name: WHITE COUNTY

Wages: \$6,826,089 Proportionate Share: 0.0012381

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,734,415	\$1,629,151

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,722	\$32,529
Net Difference Between Projected and Actual	0	2,115,304
Change of Assumptions	819,474	365,938
Changes in Proportion and Differences Between	121,542	7,546
Total	\$996,738	\$2,521,317

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$140,657)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	104,206
Total	(\$36,451)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$764,019

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$373,006)
2023	(323,623)
2024	(223,294)
2025	(604,656)
2026	0
Thereafter	0
Total	(\$1,524,579)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,260,944	\$1,629,151	(\$566,113)

PERF Net Pension Liability - Unaudited

WHITE COUNTY - 955000

Net Pension Liability as of 2020	\$3,734,415
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,169
- Net Difference Between Projected and Actual Investment	(2,434,910)
- Change of Assumptions	1,231,632
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(108,685)
Pension Expense/Income	(36,451)
Contributions	(764,019)
Total Activity in FY 2021	(2,105,264)
Net Pension Liability as of 2021	\$1,629,151

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 955001

Submission Unit Name: KANKAKEE-IROQUOIS-REGIONAL PLANNING COMMISSION

Wages: \$172,542 Proportionate Share: 0.0000313

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$90,310	\$41,186

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,409	\$822
Net Difference Between Projected and Actual	0	53,476
Change of Assumptions	20,717	9,251
Changes in Proportion and Differences Between	4,297	2,151
Total	\$26,423	\$65,700

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,556)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	527
Total	(\$3,029)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,325

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$10,422)
2023	(8,911)
2024	(4,658)
2025	(15,286)
2026	0
Thereafter	0
Total	(\$39,277)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$107,720	\$41,186	(\$14,312)

PERF Net Pension Liability - Unaudited

KANKAKEE-IROQUOIS-REGIONAL PLANNING COMMISSION - 955001

Net Pension Liability as of 2020	\$90,310
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	200
- Net Difference Between Projected and Actual Investment	(61,205)
- Change of Assumptions	30,283
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,952
Pension Expense/Income	(3,029)
Contributions	(19,325)
Total Activity in FY 2021	(49,124)
Net Pension Liability as of 2021	\$41,186

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 955002
 Submission Unit Name: TWIN LAKES REGIONAL SEWER DIS- WHITE COUNTY

Wages: \$757,938 Proportionate Share: 0.0001375

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$413,794	\$180,929

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,188	\$3,613
Net Difference Between Projected and Actual	0	234,920
Change of Assumptions	91,009	40,640
Changes in Proportion and Differences Between	2,998	12,971
Total	\$100,195	\$292,144

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$15,621)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,352)
Total	(\$26,973)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$84,889

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$54,496)
2023	(45,737)
2024	(24,564)
2025	(67,152)
2026	0
Thereafter	0
Total	(\$191,949)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$473,209	\$180,929	(\$62,871)

PERF Net Pension Liability - Unaudited

TWIN LAKES REGIONAL SEWER DIS- WHITE COUNTY - 955002

Net Pension Liability as of 2020	\$413,794
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	800
- Net Difference Between Projected and Actual Investment	(270,334)
- Change of Assumptions	136,586
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,945
Pension Expense/Income	(26,973)
Contributions	(84,889)
Total Activity in FY 2021	(232,865)
Net Pension Liability as of 2021	\$180,929

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 956000
 Submission Unit Name: BAUGO COMMUNITY SCHOOLS

Wages: \$2,365,277 Proportionate Share: 0.0004290

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,215,105	\$564,499

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,307	\$11,271
Net Difference Between Projected and Actual	0	732,950
Change of Assumptions	283,947	126,797
Changes in Proportion and Differences Between	72,591	5,530
Total	\$375,845	\$876,548

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$48,738)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,789
Total	(\$16,949)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$264,901

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$128,243)
2023	(104,546)
2024	(58,402)
2025	(209,512)
2026	0
Thereafter	0
Total	(\$500,703)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,476,411	\$564,499	(\$196,157)

PERF Net Pension Liability - Unaudited

BAUGO COMMUNITY SCHOOLS - 956000

Net Pension Liability as of 2020	\$1,215,105
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,822
- Net Difference Between Projected and Actual Investment	(836,943)
- Change of Assumptions	410,327
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,038
Pension Expense/Income	(16,949)
Contributions	(264,901)
Total Activity in FY 2021	(650,606)
Net Pension Liability as of 2021	\$564,499

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 959000
 Submission Unit Name: CITY OF ROCHESTER

Wages: \$1,307,944 Proportionate Share: 0.0002372

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$676,266	\$312,119

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,675	\$6,232
Net Difference Between Projected and Actual	0	405,258
Change of Assumptions	156,998	70,108
Changes in Proportion and Differences Between	48,731	1,360
Total	\$216,404	\$482,958

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$26,948)
Specific Liabilities of Individual Employers	\$470
Net Amortization of Deferred Amounts from Changes in	16,830
Total	(\$9,648)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$146,960

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$63,864)
2023	(53,500)
2024	(33,347)
2025	(115,843)
2026	0
Thereafter	0
Total	(\$266,554)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$816,328	\$312,119	(\$108,458)

PERF Net Pension Liability - Unaudited

CITY OF ROCHESTER - 959000

Net Pension Liability as of 2020	\$676,266
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,542
- Net Difference Between Projected and Actual Investment	(463,135)
- Change of Assumptions	227,796
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,258
Pension Expense/Income	(9,648)
Contributions	(146,960)
Total Activity in FY 2021	(364,147)
Net Pension Liability as of 2021	\$312,119

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 960000
 Submission Unit Name: JACKSON COUNTY

Wages: \$9,711,932 Proportionate Share: 0.0017615

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,440,938	\$2,317,866

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,278	\$46,281
Net Difference Between Projected and Actual	0	3,009,537
Change of Assumptions	1,165,902	520,636
Changes in Proportion and Differences Between	19,253	111,297
Total	\$1,264,433	\$3,687,751

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$200,119)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,542
Total	(\$164,577)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,087,084

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$660,796)
2023	(553,886)
2024	(348,365)
2025	(860,271)
2026	0
Thereafter	0
Total	(\$2,423,318)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,062,235	\$2,317,866	(\$805,434)

PERF Net Pension Liability - Unaudited

JACKSON COUNTY - 960000

Net Pension Liability as of 2020	\$5,440,938
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,651
- Net Difference Between Projected and Actual Investment	(3,475,193)
- Change of Assumptions	1,778,930
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(184,799)
Pension Expense/Income	(164,577)
Contributions	(1,087,084)
Total Activity in FY 2021	(3,123,072)
Net Pension Liability as of 2021	\$2,317,866

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 961000
 Submission Unit Name: PERRY COUNTY

Wages: \$3,341,128 Proportionate Share: 0.0006060

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,743,372	\$797,404

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,274	\$15,922
Net Difference Between Projected and Actual	0	1,035,356
Change of Assumptions	401,099	179,112
Changes in Proportion and Differences Between	72,859	56,364
Total	\$501,232	\$1,286,754

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$68,846)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(42,098)
Total	(\$110,944)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$366,320

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$234,321)
2023	(164,595)
2024	(90,651)
2025	(295,955)
2026	0
Thereafter	0
Total	(\$785,522)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,085,560	\$797,404	(\$277,089)

PERF Net Pension Liability - Unaudited

PERRY COUNTY - 961000

Net Pension Liability as of 2020	\$1,743,372
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,871
- Net Difference Between Projected and Actual Investment	(1,184,560)
- Change of Assumptions	585,233
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	126,752
Pension Expense/Income	(110,944)
Contributions	(366,320)
Total Activity in FY 2021	(945,968)
Net Pension Liability as of 2021	\$797,404

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 961001
 Submission Unit Name: PERRY COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$134,348 Proportionate Share: 0.0000244

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$75,208	\$32,107

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,098	\$641
Net Difference Between Projected and Actual	0	41,688
Change of Assumptions	16,150	7,212
Changes in Proportion and Differences Between	105	3,013
Total	\$17,353	\$52,554

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,772)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,472)
Total	(\$4,244)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,047

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$10,103)
2023	(8,391)
2024	(4,791)
2025	(11,916)
2026	0
Thereafter	0
Total	(\$35,201)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$83,973	\$32,107	(\$11,157)

PERF Net Pension Liability - Unaudited

PERRY COUNTY SOLID WASTE MANAGEMENT DISTRICT - 961001

Net Pension Liability as of 2020	\$75,208
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	135
- Net Difference Between Projected and Actual Investment	(48,125)
- Change of Assumptions	24,608
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(428)
Pension Expense/Income	(4,244)
Contributions	(15,047)
Total Activity in FY 2021	(43,101)
Net Pension Liability as of 2021	\$32,107

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 964000
 Submission Unit Name: ELWOOD COMMUNITY SCHOOL CORP

Wages: \$2,288,976 Proportionate Share: 0.0004152

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,371,259	\$546,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,686	\$10,909
Net Difference Between Projected and Actual	0	709,373
Change of Assumptions	274,813	122,718
Changes in Proportion and Differences Between	39,070	117,791
Total	\$332,569	\$960,791

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$47,170)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	31,054
Total	(\$16,116)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$250,832

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$169,305)
2023	(151,555)
2024	(104,588)
2025	(202,774)
2026	0
Thereafter	0
Total	(\$628,222)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,428,919	\$546,340	(\$189,847)

PERF Net Pension Liability - Unaudited

ELWOOD COMMUNITY SCHOOL CORP - 964000

Net Pension Liability as of 2020	\$1,371,259
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,893
- Net Difference Between Projected and Actual Investment	(826,731)
- Change of Assumptions	437,808
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(170,941)
Pension Expense/Income	(16,116)
Contributions	(250,832)
Total Activity in FY 2021	(824,919)
Net Pension Liability as of 2021	\$546,340

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 965000
 Submission Unit Name: LAKELAND SCHOOL CORP

Wages: \$2,822,689 Proportionate Share: 0.0005120

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,526,205	\$673,714

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,043	\$13,452
Net Difference Between Projected and Actual	0	874,756
Change of Assumptions	338,883	151,329
Changes in Proportion and Differences Between	18,866	111,494
Total	\$380,792	\$1,151,031

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$58,167)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,672)
Total	(\$91,839)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$316,019

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$239,735)
2023	(192,482)
2024	(87,975)
2025	(250,047)
2026	0
Thereafter	0
Total	(\$770,239)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,762,058	\$673,714	(\$234,109)

PERF Net Pension Liability - Unaudited

LAKELAND SCHOOL CORP - 965000

Net Pension Liability as of 2020	\$1,526,205
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,042
- Net Difference Between Projected and Actual Investment	(1,005,375)
- Change of Assumptions	505,551
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,149
Pension Expense/Income	(91,839)
Contributions	(316,019)
Total Activity in FY 2021	(852,491)
Net Pension Liability as of 2021	\$673,714

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 966000
 Submission Unit Name: JEFFERSONVILLE TOWNSHIP, CLARK COUNTY

Wages: \$179,740 Proportionate Share: 0.0000326

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$100,579	\$42,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,467	\$857
Net Difference Between Projected and Actual	0	55,697
Change of Assumptions	21,577	9,635
Changes in Proportion and Differences Between	1,466	2,188
Total	\$24,510	\$68,377

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,704)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,524)
Total	(\$6,228)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,131

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$11,113)
2023	(10,417)
2024	(6,415)
2025	(15,922)
2026	0
Thereafter	0
Total	(\$43,867)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$112,194	\$42,897	(\$14,906)

PERF Net Pension Liability - Unaudited
JEFFERSONVILLE TOWNSHIP, CLARK COUNTY - 966000

Net Pension Liability as of 2020	\$100,579
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	178
- Net Difference Between Projected and Actual Investment	(64,305)
- Change of Assumptions	32,898
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(94)
Pension Expense/Income	(6,228)
Contributions	(20,131)
Total Activity in FY 2021	(57,682)
Net Pension Liability as of 2021	\$42,897

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 967000
 Submission Unit Name: TOWN OF FLORA

Wages: \$819,698 Proportionate Share: 0.0001487

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$453,663	\$195,667

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,692	\$3,907
Net Difference Between Projected and Actual	0	254,055
Change of Assumptions	98,422	43,950
Changes in Proportion and Differences Between	1,967	38,416
Total	\$107,081	\$340,328

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,893)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,266)
Total	(\$49,159)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,806

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$71,899)
2023	(60,681)
2024	(28,046)
2025	(72,621)
2026	0
Thereafter	0
Total	(\$233,247)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$511,754	\$195,667	(\$67,992)

PERF Net Pension Liability - Unaudited

TOWN OF FLORA - 967000

Net Pension Liability as of 2020	\$453,663
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	838
- Net Difference Between Projected and Actual Investment	(292,881)
- Change of Assumptions	148,996
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,016
Pension Expense/Income	(49,159)
Contributions	(91,806)
Total Activity in FY 2021	(257,996)
Net Pension Liability as of 2021	\$195,667

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 968000
 Submission Unit Name: TOWN OF CHANDLER

Wages: \$1,528,346 Proportionate Share: 0.0002772

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$818,225	\$364,753

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,476	\$7,283
Net Difference Between Projected and Actual	0	473,598
Change of Assumptions	183,473	81,930
Changes in Proportion and Differences Between	29,983	1,603
Total	\$225,932	\$564,414

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$31,492)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,755
Total	(\$14,737)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,174

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$87,067)
2023	(70,366)
2024	(45,674)
2025	(135,375)
2026	0
Thereafter	0
Total	(\$338,482)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$953,989	\$364,753	(\$126,748)

PERF Net Pension Liability - Unaudited

TOWN OF CHANDLER - 968000

Net Pension Liability as of 2020	\$818,225
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,682
- Net Difference Between Projected and Actual Investment	(543,625)
- Change of Assumptions	272,027
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,355
Pension Expense/Income	(14,737)
Contributions	(171,174)
Total Activity in FY 2021	(453,472)
Net Pension Liability as of 2021	\$364,753

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 970000
 Submission Unit Name: GREATER CLARK COUNTY SCHOOLS

Wages: \$12,338,933 Proportionate Share: 0.0022380

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$8,055,694	\$2,944,867

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,723	\$58,800
Net Difference Between Projected and Actual	0	3,823,641
Change of Assumptions	1,481,287	661,473
Changes in Proportion and Differences Between	42,470	1,441,208
Total	\$1,624,480	\$5,985,122

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$254,253)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(654,272)
Total	(\$908,525)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,271,335

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,332,674)
2023	(1,194,402)
2024	(740,585)
2025	(1,092,981)
2026	0
Thereafter	0
Total	(\$4,360,642)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,702,119	\$2,944,867	(\$1,023,310)

PERF Net Pension Liability - Unaudited

GREATER CLARK COUNTY SCHOOLS - 970000

Net Pension Liability as of 2020	\$8,055,694
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,357
- Net Difference Between Projected and Actual Investment	(4,513,078)
- Change of Assumptions	2,498,284
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(923,530)
Pension Expense/Income	(908,525)
Contributions	(1,271,335)
Total Activity in FY 2021	(5,110,827)
Net Pension Liability as of 2021	\$2,944,867

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 971000
 Submission Unit Name: CONCORD COMMUNITY SCHOOLS

Wages: \$7,593,688 Proportionate Share: 0.0013773

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,128,879	\$1,812,317

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,986	\$36,187
Net Difference Between Projected and Actual	0	2,353,128
Change of Assumptions	911,607	407,081
Changes in Proportion and Differences Between	113,697	7,970
Total	\$1,087,290	\$2,804,366

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$156,471)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	138,878
Total	(\$17,593)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$850,493

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$438,048)
2023	(364,209)
2024	(242,181)
2025	(672,638)
2026	0
Thereafter	0
Total	(\$1,717,076)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,740,004	\$1,812,317	(\$629,761)

PERF Net Pension Liability - Unaudited

CONCORD COMMUNITY SCHOOLS - 971000

Net Pension Liability as of 2020	\$4,128,879
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,083
- Net Difference Between Projected and Actual Investment	(2,706,493)
- Change of Assumptions	1,364,812
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(114,878)
Pension Expense/Income	(17,593)
Contributions	(850,493)
Total Activity in FY 2021	(2,316,562)
Net Pension Liability as of 2021	\$1,812,317

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 972000
 Submission Unit Name: MISSISSINEWA COMMUNITY SCHOOLS

Wages: \$2,705,817 Proportionate Share: 0.0004908

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,514,426	\$645,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,089	\$12,895
Net Difference Between Projected and Actual	0	838,536
Change of Assumptions	324,851	145,063
Changes in Proportion and Differences Between	2,125	53,157
Total	\$349,065	\$1,049,651

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$55,758)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(52,393)
Total	(\$108,151)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$303,052

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$207,369)
2023	(156,871)
2024	(96,652)
2025	(239,694)
2026	0
Thereafter	0
Total	(\$700,586)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,689,097	\$645,818	(\$224,415)

PERF Net Pension Liability - Unaudited
MISSISSINEWA COMMUNITY SCHOOLS - 972000

Net Pension Liability as of 2020	\$1,514,426
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,696
- Net Difference Between Projected and Actual Investment	(968,146)
- Change of Assumptions	495,331
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,714
Pension Expense/Income	(108,151)
Contributions	(303,052)
Total Activity in FY 2021	(868,608)
Net Pension Liability as of 2021	\$645,818

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 973000
 Submission Unit Name: CENTER TOWNSHIP, VANDERBURGH COUNTY

Wages: \$222,886 Proportionate Share: 0.0000404

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$116,587	\$53,160

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,818	\$1,061
Net Difference Between Projected and Actual	0	69,024
Change of Assumptions	26,740	11,941
Changes in Proportion and Differences Between	6,484	1,291
Total	\$35,042	\$83,317

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,590)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	497
Total	(\$4,093)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,963

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$11,784)
2023	(10,747)
2024	(6,014)
2025	(19,730)
2026	0
Thereafter	0
Total	(\$48,275)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$139,037	\$53,160	(\$18,473)

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, VANDERBURGH COUNTY - 973000

Net Pension Liability as of 2020	\$116,587
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	256
- Net Difference Between Projected and Actual Investment	(79,002)
- Change of Assumptions	39,091
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,284
Pension Expense/Income	(4,093)
Contributions	(24,963)
Total Activity in FY 2021	(63,427)
Net Pension Liability as of 2021	\$53,160

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 974000
 Submission Unit Name: KNIGHT TOWNSHIP, VANDERBURGH COUNTY

Wages: \$135,604 Proportionate Share: 0.0000246

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$73,094	\$32,370

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,107	\$646
Net Difference Between Projected and Actual	0	42,029
Change of Assumptions	16,282	7,271
Changes in Proportion and Differences Between	9,314	737
Total	\$26,703	\$50,683

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,795)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	717
Total	(\$2,078)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,188

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,633)
2023	(3,162)
2024	(4,172)
2025	(12,013)
2026	0
Thereafter	0
Total	(\$23,980)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$84,661	\$32,370	(\$11,248)

PERF Net Pension Liability - Unaudited
KNIGHT TOWNSHIP, VANDERBURGH COUNTY - 974000

Net Pension Liability as of 2020	\$73,094
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	147
- Net Difference Between Projected and Actual Investment	(48,285)
- Change of Assumptions	24,241
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	439
Pension Expense/Income	(2,078)
Contributions	(15,188)
Total Activity in FY 2021	(40,724)
Net Pension Liability as of 2021	\$32,370

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 975000
 Submission Unit Name: CITY OF NEW CASTLE

Wages: \$4,966,550 Proportionate Share: 0.0009008

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,629,253	\$1,185,316

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,541	\$23,667
Net Difference Between Projected and Actual	0	1,539,024
Change of Assumptions	596,222	266,244
Changes in Proportion and Differences Between	119,902	114,031
Total	\$756,665	\$1,942,966

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$102,337)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(76,818)
Total	(\$179,155)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$556,254

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$317,220)
2023	(287,850)
2024	(141,304)
2025	(439,927)
2026	0
Thereafter	0
Total	(\$1,186,301)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,100,120	\$1,185,316	(\$411,885)

PERF Net Pension Liability - Unaudited

CITY OF NEW CASTLE - 975000

Net Pension Liability as of 2020	\$2,629,253
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,592
- Net Difference Between Projected and Actual Investment	(1,764,046)
- Change of Assumptions	877,804
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	172,122
Pension Expense/Income	(179,155)
Contributions	(556,254)
Total Activity in FY 2021	(1,443,937)
Net Pension Liability as of 2021	\$1,185,316

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 976000
 Submission Unit Name: JEFFERSON COUNTY PUBLIC LIBRARY

Wages: \$442,827 Proportionate Share: 0.0000803

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$258,244	\$105,663

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,614	\$2,110
Net Difference Between Projected and Actual	0	137,193
Change of Assumptions	53,149	23,734
Changes in Proportion and Differences Between	4,835	14,139
Total	\$61,598	\$177,176

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,123)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,769
Total	(\$6,354)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,597

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$29,405)
2023	(28,634)
2024	(18,322)
2025	(39,217)
2026	0
Thereafter	0
Total	(\$115,578)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$276,354	\$105,663	(\$36,717)

PERF Net Pension Liability - Unaudited

JEFFERSON COUNTY PUBLIC LIBRARY - 976000

Net Pension Liability as of 2020	\$258,244
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	396
- Net Difference Between Projected and Actual Investment	(159,294)
- Change of Assumptions	83,222
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,954)
Pension Expense/Income	(6,354)
Contributions	(49,597)
Total Activity in FY 2021	(152,581)
Net Pension Liability as of 2021	\$105,663

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 977000
 Submission Unit Name: CITY OF BLUFFTON

Wages: \$3,679,029 Proportionate Share: 0.0006673

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,106,725	\$878,065

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,032	\$17,532
Net Difference Between Projected and Actual	0	1,140,087
Change of Assumptions	441,673	197,230
Changes in Proportion and Differences Between	24,082	93,540
Total	\$495,787	\$1,448,389

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$75,810)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,693
Total	(\$72,117)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$402,550

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$258,917)
2023	(222,896)
2024	(144,899)
2025	(325,890)
2026	0
Thereafter	0
Total	(\$952,602)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,296,525	\$878,065	(\$305,118)

PERF Net Pension Liability - Unaudited

CITY OF BLUFFTON - 977000

Net Pension Liability as of 2020	\$2,106,725
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,460
- Net Difference Between Projected and Actual Investment	(1,320,389)
- Change of Assumptions	683,396
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(120,460)
Pension Expense/Income	(72,117)
Contributions	(402,550)
Total Activity in FY 2021	(1,228,660)
Net Pension Liability as of 2021	\$878,065

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 978000
 Submission Unit Name: GOSHEN COMMUNITY SCHOOLS

Wages: \$13,636,881 Proportionate Share: 0.0024734

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,657,002	\$3,254,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,317	\$64,985
Net Difference Between Projected and Actual	0	4,225,824
Change of Assumptions	1,637,094	731,049
Changes in Proportion and Differences Between	112,350	180,978
Total	\$1,860,761	\$5,202,836

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$280,996)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(132,600)
Total	(\$413,596)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,527,173

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$902,294)
2023	(738,727)
2024	(493,108)
2025	(1,207,946)
2026	0
Thereafter	0
Total	(\$3,342,075)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,512,252	\$3,254,618	(\$1,130,945)

PERF Net Pension Liability - Unaudited

GOSHEN COMMUNITY SCHOOLS - 978000

Net Pension Liability as of 2020	\$7,657,002
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,477
- Net Difference Between Projected and Actual Investment	(4,881,140)
- Change of Assumptions	2,501,444
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(95,396)
Pension Expense/Income	(413,596)
Contributions	(1,527,173)
Total Activity in FY 2021	(4,402,384)
Net Pension Liability as of 2021	\$3,254,618

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 979000
 Submission Unit Name: TOWN OF OGDEN DUNES

Wages: \$415,400 Proportionate Share: 0.0000753

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$205,991	\$99,083

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,389	\$1,978
Net Difference Between Projected and Actual	0	128,651
Change of Assumptions	49,840	22,256
Changes in Proportion and Differences Between	23,521	1,259
Total	\$76,750	\$154,144

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,555)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,532
Total	\$977

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,525

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$18,685)
2023	(13,442)
2024	(8,493)
2025	(36,774)
2026	0
Thereafter	0
Total	(\$77,394)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$259,146	\$99,083	(\$34,430)

PERF Net Pension Liability - Unaudited

TOWN OF OGDEN DUNES - 979000

Net Pension Liability as of 2020	\$205,991
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	527
- Net Difference Between Projected and Actual Investment	(146,280)
- Change of Assumptions	70,504
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,889
Pension Expense/Income	977
Contributions	(46,525)
Total Activity in FY 2021	(106,908)
Net Pension Liability as of 2021	\$99,083

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 981000
 Submission Unit Name: RANDOLPH EASTERN SCHOOL CORP

Wages: \$1,169,218 Proportionate Share: 0.0002121

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$637,907	\$279,091

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,546	\$5,573
Net Difference Between Projected and Actual	0	362,375
Change of Assumptions	140,385	62,689
Changes in Proportion and Differences Between	17,798	1,416
Total	\$167,729	\$432,053

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$24,096)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,067
Total	(\$18,029)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,948

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$67,769)
2023	(55,173)
2024	(37,797)
2025	(103,585)
2026	0
Thereafter	0
Total	(\$264,324)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$729,946	\$279,091	(\$96,981)

PERF Net Pension Liability - Unaudited

RANDOLPH EASTERN SCHOOL CORP - 981000

Net Pension Liability as of 2020	\$637,907
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,236
- Net Difference Between Projected and Actual Investment	(416,970)
- Change of Assumptions	210,609
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,714)
Pension Expense/Income	(18,029)
Contributions	(130,948)
Total Activity in FY 2021	(358,816)
Net Pension Liability as of 2021	\$279,091

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 982000
 Submission Unit Name: CITY OF LIGONIER

Wages: \$949,365 Proportionate Share: 0.0001722

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$498,667	\$226,589

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,750	\$4,524
Net Difference Between Projected and Actual	0	294,205
Change of Assumptions	113,976	50,896
Changes in Proportion and Differences Between	32,981	1,001
Total	\$154,707	\$350,626

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$19,563)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,561
Total	(\$9,002)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$106,329

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$44,346)
2023	(41,412)
2024	(26,065)
2025	(84,096)
2026	0
Thereafter	0
Total	(\$195,919)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$592,630	\$226,589	(\$78,737)

PERF Net Pension Liability - Unaudited

CITY OF LIGONIER - 982000

Net Pension Liability as of 2020	\$498,667
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,086
- Net Difference Between Projected and Actual Investment	(336,883)
- Change of Assumptions	166,981
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,069
Pension Expense/Income	(9,002)
Contributions	(106,329)
Total Activity in FY 2021	(272,078)
Net Pension Liability as of 2021	\$226,589

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 983000
 Submission Unit Name: TOWN OF SCHERERVILLE

Wages: \$5,700,969 Proportionate Share: 0.0010340

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,025,529	\$1,360,587

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,536	\$27,167
Net Difference Between Projected and Actual	0	1,766,597
Change of Assumptions	684,384	305,613
Changes in Proportion and Differences Between	163,608	7,331
Total	\$894,528	\$2,106,708

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$117,470)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	114,328
Total	(\$3,142)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$638,509

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$288,091)
2023	(255,112)
2024	(163,999)
2025	(504,978)
2026	0
Thereafter	0
Total	(\$1,212,180)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,558,530	\$1,360,587	(\$472,789)

PERF Net Pension Liability - Unaudited

TOWN OF SCHERERVILLE - 983000

Net Pension Liability as of 2020	\$3,025,529
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,387
- Net Difference Between Projected and Actual Investment	(2,025,533)
- Change of Assumptions	1,009,165
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,310)
Pension Expense/Income	(3,142)
Contributions	(638,509)
Total Activity in FY 2021	(1,664,942)
Net Pension Liability as of 2021	\$1,360,587

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 984000
 Submission Unit Name: WESTCHESTER PUBLIC LIBRARY

Wages: \$697,761 Proportionate Share: 0.0001266

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$387,819	\$166,586

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,698	\$3,326
Net Difference Between Projected and Actual	0	216,297
Change of Assumptions	83,794	37,418
Changes in Proportion and Differences Between	12,336	12,681
Total	\$101,828	\$269,722

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,383)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,633)
Total	(\$18,016)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,910

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$48,083)
2023	(33,673)
2024	(24,311)
2025	(61,827)
2026	0
Thereafter	0
Total	(\$167,894)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$435,696	\$166,586	(\$57,887)

PERF Net Pension Liability - Unaudited

WESTCHESTER PUBLIC LIBRARY - 984000

Net Pension Liability as of 2020	\$387,819
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	708
- Net Difference Between Projected and Actual Investment	(249,488)
- Change of Assumptions	127,181
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,708)
Pension Expense/Income	(18,016)
Contributions	(77,910)
Total Activity in FY 2021	(221,233)
Net Pension Liability as of 2021	\$166,586

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 985000
 Submission Unit Name: ST JOSEPH COUNTY AIRPORT AUTHORITY

Wages: \$3,442,920 Proportionate Share: 0.0006245

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,966,579	\$821,747

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,106	\$16,408
Net Difference Between Projected and Actual	0	1,066,963
Change of Assumptions	413,344	184,580
Changes in Proportion and Differences Between	79,610	75,688
Total	\$521,060	\$1,343,639

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$70,948)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,442
Total	(\$52,506)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$384,575

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$203,622)
2023	(181,252)
2024	(132,715)
2025	(304,990)
2026	0
Thereafter	0
Total	(\$822,579)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,149,228	\$821,747	(\$285,548)

PERF Net Pension Liability - Unaudited
ST JOSEPH COUNTY AIRPORT AUTHORITY - 985000

Net Pension Liability as of 2020	\$1,966,579
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,260
- Net Difference Between Projected and Actual Investment	(1,235,270)
- Change of Assumptions	638,517
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(114,258)
Pension Expense/Income	(52,506)
Contributions	(384,575)
Total Activity in FY 2021	(1,144,832)
Net Pension Liability as of 2021	\$821,747

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 986000
 Submission Unit Name: TOWN OF OSSIAN

Wages: \$452,925 Proportionate Share: 0.0000821

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$264,284	\$108,031

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,695	\$2,157
Net Difference Between Projected and Actual	0	140,269
Change of Assumptions	54,340	24,266
Changes in Proportion and Differences Between	20,028	19,496
Total	\$78,063	\$186,188

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,327)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,110
Total	(\$3,217)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,494

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$29,092)
2023	(20,096)
2024	(18,841)
2025	(40,096)
2026	0
Thereafter	0
Total	(\$108,125)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$282,549	\$108,031	(\$37,540)

PERF Net Pension Liability - Unaudited

TOWN OF OSSIAN - 986000

Net Pension Liability as of 2020	\$264,284
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	404
- Net Difference Between Projected and Actual Investment	(162,887)
- Change of Assumptions	85,140
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,199)
Pension Expense/Income	(3,217)
Contributions	(50,494)
Total Activity in FY 2021	(156,253)
Net Pension Liability as of 2021	\$108,031

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 987000
 Submission Unit Name: CITY OF GOSHEN

Wages: \$8,291,643 Proportionate Share: 0.0015039

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,306,478	\$1,978,903

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,684	\$39,513
Net Difference Between Projected and Actual	0	2,569,425
Change of Assumptions	995,401	444,499
Changes in Proportion and Differences Between	247,131	14,157
Total	\$1,310,216	\$3,067,594

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$170,854)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	165,016
Total	(\$5,838)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$921,281

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$443,540)
2023	(361,822)
2024	(217,548)
2025	(734,468)
2026	0
Thereafter	0
Total	(\$1,757,378)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,175,700	\$1,978,903	(\$687,648)

PERF Net Pension Liability - Unaudited

CITY OF GOSHEN - 987000

Net Pension Liability as of 2020	\$4,306,478
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,693
- Net Difference Between Projected and Actual Investment	(2,937,990)
- Change of Assumptions	1,448,192
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,649
Pension Expense/Income	(5,838)
Contributions	(921,281)
Total Activity in FY 2021	(2,327,575)
Net Pension Liability as of 2021	\$1,978,903

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 988000
 Submission Unit Name: TOWN OF BROWNSBURG

Wages: \$5,416,801 Proportionate Share: 0.0009825

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,993,513	\$1,292,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,218	\$25,814
Net Difference Between Projected and Actual	0	1,678,609
Change of Assumptions	650,297	290,392
Changes in Proportion and Differences Between	30,675	157,394
Total	\$725,190	\$2,152,209

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$111,619)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(902)
Total	(\$112,521)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$605,508

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$407,330)
2023	(355,282)
2024	(184,581)
2025	(479,826)
2026	0
Thereafter	0
Total	(\$1,427,019)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,381,292	\$1,292,820	(\$449,241)

PERF Net Pension Liability - Unaudited

TOWN OF BROWNSBURG - 988000

Net Pension Liability as of 2020	\$2,993,513
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,560
- Net Difference Between Projected and Actual Investment	(1,934,805)
- Change of Assumptions	983,628
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,047)
Pension Expense/Income	(112,521)
Contributions	(605,508)
Total Activity in FY 2021	(1,700,693)
Net Pension Liability as of 2021	\$1,292,820

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 989000
 Submission Unit Name: HARRISON TOWNSHIP, VIGO COUNTY

Wages: \$232,232 Proportionate Share: 0.0000421

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$130,481	\$55,397

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,895	\$1,106
Net Difference Between Projected and Actual	0	71,928
Change of Assumptions	27,865	12,443
Changes in Proportion and Differences Between	3,618	2,977
Total	\$33,378	\$88,454

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,783)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,465)
Total	(\$10,248)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,010

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$13,905)
2023	(12,184)
2024	(8,425)
2025	(20,562)
2026	0
Thereafter	0
Total	(\$55,076)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$144,888	\$55,397	(\$19,250)

PERF Net Pension Liability - Unaudited

HARRISON TOWNSHIP, VIGO COUNTY - 989000

Net Pension Liability as of 2020	\$130,481
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	229
- Net Difference Between Projected and Actual Investment	(83,095)
- Change of Assumptions	42,609
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,431
Pension Expense/Income	(10,248)
Contributions	(26,010)
Total Activity in FY 2021	(75,084)
Net Pension Liability as of 2021	\$55,397

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 990000
 Submission Unit Name: MARION COUNTY

Wages: \$121,635,051 Proportionate Share: 0.0220616

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$69,890,111	\$29,029,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$992,900	\$579,637
Net Difference Between Projected and Actual	0	37,692,420
Change of Assumptions	14,602,132	6,520,621
Changes in Proportion and Differences Between	668,325	5,999,082
Total	\$16,263,357	\$50,791,760

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,506,358)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,629,900)
Total	(\$5,136,258)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,671,149

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$10,498,989)
2023	(8,055,598)
2024	(5,199,506)
2025	(10,774,310)
2026	0
Thereafter	0
Total	(\$34,528,403)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$75,925,408	\$29,029,706	(\$10,087,516)

PERF Net Pension Liability - Unaudited

MARION COUNTY - 990000

Net Pension Liability as of 2020	\$69,890,111
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	113,376
- Net Difference Between Projected and Actual Investment	(43,673,884)
- Change of Assumptions	22,643,689
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,136,179)
Pension Expense/Income	(5,136,258)
Contributions	(11,671,149)
Total Activity in FY 2021	(40,860,405)
Net Pension Liability as of 2021	\$29,029,706

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 991000
 Submission Unit Name: CENTER TOWNSHIP, MARION COUNTY

Wages: \$1,738,247 Proportionate Share: 0.0003153

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,050,493	\$414,887

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,190	\$8,284
Net Difference Between Projected and Actual	0	538,693
Change of Assumptions	208,691	93,191
Changes in Proportion and Differences Between	0	138,673
Total	\$222,881	\$778,841

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$35,820)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(61,317)
Total	(\$97,137)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,134

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$178,467)
2023	(140,092)
2024	(83,418)
2025	(153,983)
2026	0
Thereafter	0
Total	(\$555,960)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,085,111	\$414,887	(\$144,169)

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, MARION COUNTY - 991000

Net Pension Liability as of 2020	\$1,050,493
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,398
- Net Difference Between Projected and Actual Investment	(628,598)
- Change of Assumptions	334,379
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63,514)
Pension Expense/Income	(97,137)
Contributions	(182,134)
Total Activity in FY 2021	(635,606)
Net Pension Liability as of 2021	\$414,887

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 992000
 Submission Unit Name: TOWN OF NORTH LIBERTY

Wages: \$537,022 Proportionate Share: 0.0000974

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$292,978	\$128,164

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,384	\$2,559
Net Difference Between Projected and Actual	0	166,409
Change of Assumptions	64,467	28,788
Changes in Proportion and Differences Between	1,917	8,074
Total	\$70,768	\$205,830

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,065)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,677
Total	(\$9,388)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,147

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$38,281)
2023	(31,846)
2024	(17,367)
2025	(47,568)
2026	0
Thereafter	0
Total	(\$135,062)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$335,204	\$128,164	(\$44,535)

PERF Net Pension Liability - Unaudited

TOWN OF NORTH LIBERTY - 992000

Net Pension Liability as of 2020	\$292,978
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	568
- Net Difference Between Projected and Actual Investment	(191,483)
- Change of Assumptions	96,723
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,087)
Pension Expense/Income	(9,388)
Contributions	(60,147)
Total Activity in FY 2021	(164,814)
Net Pension Liability as of 2021	\$128,164

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 994000
 Submission Unit Name: FRANKTON-LAPEL COMMUNITY SCHOOLS

Wages: \$2,281,683 Proportionate Share: 0.0004138

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,224,468	\$544,498

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,623	\$10,872
Net Difference Between Projected and Actual	0	706,981
Change of Assumptions	273,886	122,304
Changes in Proportion and Differences Between	26,604	12,197
Total	\$319,113	\$852,354

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$47,011)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	48,369
Total	\$1,358

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$251,851

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$142,014)
2023	(119,436)
2024	(69,703)
2025	(202,088)
2026	0
Thereafter	0
Total	(\$533,241)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,424,100	\$544,498	(\$189,207)

PERF Net Pension Liability - Unaudited
FRANKTON-LAPEL COMMUNITY SCHOOLS - 994000

Net Pension Liability as of 2020	\$1,224,468
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,497
- Net Difference Between Projected and Actual Investment	(811,776)
- Change of Assumptions	406,710
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,908)
Pension Expense/Income	1,358
Contributions	(251,851)
Total Activity in FY 2021	(679,970)
Net Pension Liability as of 2021	\$544,498

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 995000
 Submission Unit Name: HENRY COUNTY

Wages: \$6,958,416 Proportionate Share: 0.0012621

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,892,382	\$1,660,731

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,802	\$33,160
Net Difference Between Projected and Actual	0	2,156,308
Change of Assumptions	835,359	373,032
Changes in Proportion and Differences Between	1,433	156,740
Total	\$893,594	\$2,719,240

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$143,384)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(136,942)
Total	(\$280,326)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$770,969

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$531,902)
2023	(427,509)
2024	(249,858)
2025	(616,377)
2026	0
Thereafter	0
Total	(\$1,825,646)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,343,541	\$1,660,731	(\$577,087)

PERF Net Pension Liability - Unaudited

HENRY COUNTY - 995000

Net Pension Liability as of 2020	\$3,892,382
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,940
- Net Difference Between Projected and Actual Investment	(2,489,433)
- Change of Assumptions	1,273,337
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,800
Pension Expense/Income	(280,326)
Contributions	(770,969)
Total Activity in FY 2021	(2,231,651)
Net Pension Liability as of 2021	\$1,660,731

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 995001
 Submission Unit Name: SOUTH HENRY REGIONAL WASTE DISTRICT-HENRY COUNTY

Wages: \$246,863 Proportionate Share: 0.0000448

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$128,367	\$58,950

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,016	\$1,177
Net Difference Between Projected and Actual	0	76,541
Change of Assumptions	29,652	13,241
Changes in Proportion and Differences Between	15,193	1,707
Total	\$46,861	\$92,666

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,090)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,528
Total	\$1,438

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,648

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$10,500)
2023	(6,969)
2024	(6,457)
2025	(21,879)
2026	0
Thereafter	0
Total	(\$45,805)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$154,180	\$58,950	(\$20,484)

PERF Net Pension Liability - Unaudited

SOUTH HENRY REGIONAL WASTE DISTRICT-HENRY COUNTY - 995001

Net Pension Liability as of 2020	\$128,367
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	288
- Net Difference Between Projected and Actual Investment	(87,527)
- Change of Assumptions	43,157
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	875
Pension Expense/Income	1,438
Contributions	(27,648)
Total Activity in FY 2021	(69,417)
Net Pension Liability as of 2021	\$58,950

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 996000
 Submission Unit Name: SOUTHEASTERN SCHOOL CORPORATION

Wages: \$1,704,011 Proportionate Share: 0.0003091

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,003,375	\$406,729

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,911	\$8,121
Net Difference Between Projected and Actual	0	528,100
Change of Assumptions	204,587	91,359
Changes in Proportion and Differences Between	54,359	109,579
Total	\$272,857	\$737,159

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$35,116)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,432
Total	(\$31,684)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$190,849

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$106,812)
2023	(133,749)
2024	(72,784)
2025	(150,957)
2026	0
Thereafter	0
Total	(\$464,302)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,063,773	\$406,729	(\$141,334)

PERF Net Pension Liability - Unaudited
SOUTHEASTERN SCHOOL CORPORATION - 996000

Net Pension Liability as of 2020	\$1,003,375
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,485
- Net Difference Between Projected and Actual Investment	(613,973)
- Change of Assumptions	322,289
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83,914)
Pension Expense/Income	(31,684)
Contributions	(190,849)
Total Activity in FY 2021	(596,646)
Net Pension Liability as of 2021	\$406,729

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 997000
 Submission Unit Name: TOWN OF MONON

Wages: \$399,738 Proportionate Share: 0.0000725

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$205,991	\$95,399

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,263	\$1,905
Net Difference Between Projected and Actual	0	123,867
Change of Assumptions	47,986	21,428
Changes in Proportion and Differences Between	12,203	1,493
Total	\$63,452	\$148,693

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,237)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,359
Total	\$4,122

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,771

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$21,700)
2023	(18,109)
2024	(10,024)
2025	(35,408)
2026	0
Thereafter	0
Total	(\$85,241)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$249,510	\$95,399	(\$33,150)

PERF Net Pension Liability - Unaudited

TOWN OF MONON - 997000

Net Pension Liability as of 2020	\$205,991
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	474
- Net Difference Between Projected and Actual Investment	(141,496)
- Change of Assumptions	69,478
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,601
Pension Expense/Income	4,122
Contributions	(44,771)
Total Activity in FY 2021	(110,592)
Net Pension Liability as of 2021	\$95,399

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 998000
 Submission Unit Name: FLORA-MONROE PUBLIC LIBRARY

Wages: \$69,762 Proportionate Share: 0.0000127

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$36,547	\$16,711

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$572	\$334
Net Difference Between Projected and Actual	0	21,698
Change of Assumptions	8,406	3,754
Changes in Proportion and Differences Between	2,139	5,281
Total	\$11,117	\$31,067

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,443)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(866)
Total	(\$2,309)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,813

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$6,278)
2023	(5,597)
2024	(1,872)
2025	(6,203)
2026	0
Thereafter	0
Total	(\$19,950)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,707	\$16,711	(\$5,807)

PERF Net Pension Liability - Unaudited

FLORA-MONROE PUBLIC LIBRARY - 998000

Net Pension Liability as of 2020	\$36,547
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81
- Net Difference Between Projected and Actual Investment	(24,826)
- Change of Assumptions	12,267
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,764
Pension Expense/Income	(2,309)
Contributions	(7,813)
Total Activity in FY 2021	(19,836)
Net Pension Liability as of 2021	\$16,711

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 999000
 Submission Unit Name: CLAY TOWNSHIP, ST JOSEPH COUNTY

Wages: \$2,075,400 Proportionate Share: 0.0003764

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,145,334	\$495,285

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,940	\$9,889
Net Difference Between Projected and Actual	0	643,082
Change of Assumptions	249,132	111,250
Changes in Proportion and Differences Between	1,655	452,729
Total	\$267,727	\$1,216,950

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$42,762)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(451,792)
Total	(\$494,554)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$232,445

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$520,180)
2023	(174,969)
2024	(70,252)
2025	(183,822)
2026	0
Thereafter	0
Total	(\$949,223)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,295,388	\$495,285	(\$172,106)

PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP, ST JOSEPH COUNTY - 999000

Net Pension Liability as of 2020	\$1,145,334
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,137
- Net Difference Between Projected and Actual Investment	(741,104)
- Change of Assumptions	376,522
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	439,395
Pension Expense/Income	(494,554)
Contributions	(232,445)
Total Activity in FY 2021	(650,049)
Net Pension Liability as of 2021	\$495,285

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1000000
 Submission Unit Name: THE STARKE COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$293,184 Proportionate Share: 0.0000532

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$151,624	\$70,003

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,394	\$1,398
Net Difference Between Projected and Actual	0	90,893
Change of Assumptions	35,212	15,724
Changes in Proportion and Differences Between	17,483	4,967
Total	\$55,089	\$112,982

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,044)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,569)
Total	(\$9,613)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,837

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,242)
2023	(15,199)
2024	(7,470)
2025	(25,982)
2026	0
Thereafter	0
Total	(\$57,893)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$183,089	\$70,003	(\$24,325)

PERF Net Pension Liability - Unaudited
THE STARKE COUNTY PUBLIC LIBRARY SYSTEM - 1000000

Net Pension Liability as of 2020	\$151,624
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	346
- Net Difference Between Projected and Actual Investment	(103,870)
- Change of Assumptions	51,080
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,273
Pension Expense/Income	(9,613)
Contributions	(32,837)
Total Activity in FY 2021	(81,621)
Net Pension Liability as of 2021	\$70,003

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1001000
 Submission Unit Name: ARGOS PUBLIC LIBRARY

Wages: (\$113,951) Proportionate Share: (0.000207)

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$25,975	(\$27,238)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	(\$932)	(\$544)
Net Difference Between Projected and Actual	0	(35,366)
Change of Assumptions	(13,701)	(6,118)
Changes in Proportion and Differences Between	306	75,027
Total	(\$14,327)	\$32,999

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,352
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,076)
Total	(\$24,724)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$12,762)

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$19,290)
2023	(20,653)
2024	(17,491)
2025	10,108
2026	0
Thereafter	0
Total	(\$47,326)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
(\$71,239)	(\$27,238)	\$9,465

PERF Net Pension Liability - Unaudited

ARGOS PUBLIC LIBRARY - 1001000

Net Pension Liability as of 2020	\$25,975
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(499)
- Net Difference Between Projected and Actual Investment	33,143
- Change of Assumptions	(2,171)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(71,724)
Pension Expense/Income	(24,724)
Contributions	12,762
Total Activity in FY 2021	(53,213)
Net Pension Liability as of 2021	(\$27,238)

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1002000
 Submission Unit Name: ALEXANDRIA COMMUNITY SCHOOL CORPORATION

Wages: \$1,261,691 Proportionate Share: 0.0002288

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$695,295	\$301,066

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,297	\$6,011
Net Difference Between Projected and Actual	0	390,907
Change of Assumptions	151,438	67,625
Changes in Proportion and Differences Between	964	22,294
Total	\$162,699	\$486,837

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	(25,316)
Total	(\$51,309)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,305

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$97,504)
2023	(72,412)
2024	(42,482)
2025	(111,740)
2026	0
Thereafter	0
Total	(\$324,138)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$787,419	\$301,066	(\$104,617)

PERF Net Pension Liability - Unaudited

ALEXANDRIA COMMUNITY SCHOOL CORPORATION - 1002000

Net Pension Liability as of 2020	\$695,295
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,302
- Net Difference Between Projected and Actual Investment	(450,413)
- Change of Assumptions	228,683
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,813
Pension Expense/Income	(51,309)
Contributions	(141,305)
Total Activity in FY 2021	(394,229)
Net Pension Liability as of 2021	\$301,066

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1003000
 Submission Unit Name: BENTON COUNTY HIGHWAY

Wages: \$905,213 Proportionate Share: 0.0001642

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$485,075	\$216,062

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,390	\$4,314
Net Difference Between Projected and Actual	0	280,537
Change of Assumptions	108,681	48,532
Changes in Proportion and Differences Between	9,647	3,068
Total	\$125,718	\$336,451

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$18,654)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,738)
Total	(\$20,392)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,384

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$58,056)
2023	(45,331)
2024	(27,156)
2025	(80,190)
2026	0
Thereafter	0
Total	(\$210,733)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$565,097	\$216,062	(\$75,079)

PERF Net Pension Liability - Unaudited

BENTON COUNTY HIGHWAY - 1003000

Net Pension Liability as of 2020	\$485,075
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	995
- Net Difference Between Projected and Actual Investment	(322,052)
- Change of Assumptions	161,218
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,602
Pension Expense/Income	(20,392)
Contributions	(101,384)
Total Activity in FY 2021	(269,013)
Net Pension Liability as of 2021	\$216,062

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1004000
 Submission Unit Name: SCOTT COUNTY

Wages: \$5,886,866 Proportionate Share: 0.0010677

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,973,578	\$1,404,931

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,053	\$28,052
Net Difference Between Projected and Actual	0	1,824,174
Change of Assumptions	706,689	315,574
Changes in Proportion and Differences Between	219,527	49,645
Total	\$974,269	\$2,217,445

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$121,298)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	103,768
Total	(\$17,530)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$659,332

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$350,199)
2023	(238,348)
2024	(133,193)
2025	(521,436)
2026	0
Thereafter	0
Total	(\$1,243,176)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,674,509	\$1,404,931	(\$488,199)

PERF Net Pension Liability - Unaudited

SCOTT COUNTY - 1004000

Net Pension Liability as of 2020	\$2,973,578
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,242
- Net Difference Between Projected and Actual Investment	(2,078,664)
- Change of Assumptions	1,010,684
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	168,953
Pension Expense/Income	(17,530)
Contributions	(659,332)
Total Activity in FY 2021	(1,568,647)
Net Pension Liability as of 2021	\$1,404,931

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1004001
 Submission Unit Name: SCOTT COUNTY-SOUTHEASTERN INDIANA SOLID WASTE DIST

Wages: \$264,045 Proportionate Share: 0.0000479

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$157,061	\$63,029

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,156	\$1,259
Net Difference Between Projected and Actual	0	81,838
Change of Assumptions	31,704	14,158
Changes in Proportion and Differences Between	211	13,729
Total	\$34,071	\$110,984

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,442)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,678)
Total	(\$8,120)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,574

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$23,270)
2023	(18,591)
2024	(11,658)
2025	(23,394)
2026	0
Thereafter	0
Total	(\$76,913)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$164,849	\$63,029	(\$21,902)

PERF Net Pension Liability - Unaudited

SCOTT COUNTY-SOUTHEASTERN INDIANA SOLID WASTE DIST - 1004001

Net Pension Liability as of 2020	\$157,061
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	223
- Net Difference Between Projected and Actual Investment	(95,280)
- Change of Assumptions	50,271
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,552)
Pension Expense/Income	(8,120)
Contributions	(29,574)
Total Activity in FY 2021	(94,032)
Net Pension Liability as of 2021	\$63,029

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1007000
 Submission Unit Name: JOHNSON COUNTY

Wages: \$21,196,235 Proportionate Share: 0.0038445

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$11,299,295	\$5,058,776

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$173,025	\$101,009
Net Difference Between Projected and Actual	0	6,568,359
Change of Assumptions	2,544,598	1,136,297
Changes in Proportion and Differences Between	275,159	84,591
Total	\$2,992,782	\$7,890,256

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$436,763)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	187,759
Total	(\$249,004)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,367,563

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,321,535)
2023	(1,075,206)
2024	(623,179)
2025	(1,877,554)
2026	0
Thereafter	0
Total	(\$4,897,474)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,230,918	\$5,058,776	(\$1,757,871)

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY - 1007000

Net Pension Liability as of 2020	\$11,299,295
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,533
- Net Difference Between Projected and Actual Investment	(7,535,396)
- Change of Assumptions	3,762,602
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	125,309
Pension Expense/Income	(249,004)
Contributions	(2,367,563)
Total Activity in FY 2021	(6,240,519)
Net Pension Liability as of 2021	\$5,058,776

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1008000
 Submission Unit Name: TOWN OF PORTER

Wages: \$881,895 Proportionate Share: 0.0001600

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$466,651	\$210,536

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,201	\$4,204
Net Difference Between Projected and Actual	0	273,361
Change of Assumptions	105,901	47,290
Changes in Proportion and Differences Between	15,028	36,939
Total	\$128,130	\$361,794

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$18,177)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,797)
Total	(\$39,974)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,772

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$72,300)
2023	(58,204)
2024	(25,019)
2025	(78,141)
2026	0
Thereafter	0
Total	(\$233,664)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$550,643	\$210,536	(\$73,159)

PERF Net Pension Liability - Unaudited

TOWN OF PORTER - 1008000

Net Pension Liability as of 2020	\$466,651
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	994
- Net Difference Between Projected and Actual Investment	(313,299)
- Change of Assumptions	155,842
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,094
Pension Expense/Income	(39,974)
Contributions	(98,772)
Total Activity in FY 2021	(256,115)
Net Pension Liability as of 2021	\$210,536

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1009000
 Submission Unit Name: NORTH NEWTON SCHOOL CORPORATION

Wages: \$1,133,085 Proportionate Share: 0.0002055

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$647,875	\$270,407

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,249	\$5,399
Net Difference Between Projected and Actual	0	351,098
Change of Assumptions	136,016	60,738
Changes in Proportion and Differences Between	8,269	23,631
Total	\$153,534	\$440,866

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,346)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,568
Total	(\$19,778)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$126,902

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$76,757)
2023	(66,442)
2024	(43,774)
2025	(100,359)
2026	0
Thereafter	0
Total	(\$287,332)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$707,232	\$270,407	(\$93,963)

PERF Net Pension Liability - Unaudited
NORTH NEWTON SCHOOL CORPORATION - 1009000

Net Pension Liability as of 2020	\$647,875
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,071
- Net Difference Between Projected and Actual Investment	(406,546)
- Change of Assumptions	210,268
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,581)
Pension Expense/Income	(19,778)
Contributions	(126,902)
Total Activity in FY 2021	(377,468)
Net Pension Liability as of 2021	\$270,407

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1010000
 Submission Unit Name: CITY OF CARMEL

Wages: \$22,808,056 Proportionate Share: 0.0041368

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$12,392,074	\$5,443,399

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$186,180	\$108,689
Net Difference Between Projected and Actual	0	7,067,756
Change of Assumptions	2,738,065	1,222,690
Changes in Proportion and Differences Between	314,903	36,214
Total	\$3,239,148	\$8,435,349

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$469,971)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	579,496
Total	\$109,525

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,539,091

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,314,964)
2023	(1,132,443)
2024	(728,488)
2025	(2,020,306)
2026	0
Thereafter	0
Total	(\$5,196,201)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,236,874	\$5,443,399	(\$1,891,524)

PERF Net Pension Liability - Unaudited

CITY OF CARMEL - 1010000

Net Pension Liability as of 2020	\$12,392,074
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,319
- Net Difference Between Projected and Actual Investment	(8,128,317)
- Change of Assumptions	4,097,365
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(512,476)
Pension Expense/Income	109,525
Contributions	(2,539,091)
Total Activity in FY 2021	(6,948,675)
Net Pension Liability as of 2021	\$5,443,399

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1011000
 Submission Unit Name: SCOTT COUNTY SCHOOL DIST 2

Wages: \$4,241,222 Proportionate Share: 0.0007693

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,300,332	\$1,012,282

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,623	\$20,212
Net Difference Between Projected and Actual	0	1,314,355
Change of Assumptions	509,184	227,378
Changes in Proportion and Differences Between	61,646	4,475
Total	\$605,453	\$1,566,420

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$87,398)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,314
Total	(\$78,084)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$475,017

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$240,410)
2023	(210,985)
2024	(133,867)
2025	(375,705)
2026	0
Thereafter	0
Total	(\$960,967)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,647,560	\$1,012,282	(\$351,757)

PERF Net Pension Liability - Unaudited

SCOTT COUNTY SCHOOL DIST 2 - 1011000

Net Pension Liability as of 2020	\$2,300,332
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,541
- Net Difference Between Projected and Actual Investment	(1,511,226)
- Change of Assumptions	761,099
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,637
Pension Expense/Income	(78,084)
Contributions	(475,017)
Total Activity in FY 2021	(1,288,050)
Net Pension Liability as of 2021	\$1,012,282

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1012000
 Submission Unit Name: PLYMOUTH COMMUNITY SCH CORP

Wages: \$3,761,393 Proportionate Share: 0.0006822

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,202,774	\$897,671

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,703	\$17,924
Net Difference Between Projected and Actual	0	1,165,544
Change of Assumptions	451,535	201,634
Changes in Proportion and Differences Between	628	229,333
Total	\$482,866	\$1,614,435

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$77,503)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(154,110)
Total	(\$231,613)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$420,881

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$356,219)
2023	(284,289)
2024	(157,893)
2025	(333,168)
2026	0
Thereafter	0
Total	(\$1,131,569)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,347,804	\$897,671	(\$311,931)

PERF Net Pension Liability - Unaudited

PLYMOUTH COMMUNITY SCH CORP - 1012000

Net Pension Liability as of 2020	\$2,202,774
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,327
- Net Difference Between Projected and Actual Investment	(1,354,066)
- Change of Assumptions	708,867
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,737)
Pension Expense/Income	(231,613)
Contributions	(420,881)
Total Activity in FY 2021	(1,305,103)
Net Pension Liability as of 2021	\$897,671

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1013000
 Submission Unit Name: TIPPECANOE SCHOOL CORPORATION

Wages: \$11,266,961 Proportionate Share: 0.0020436

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$6,038,976	\$2,689,066

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$91,974	\$53,693
Net Difference Between Projected and Actual	0	3,491,507
Change of Assumptions	1,352,618	604,015
Changes in Proportion and Differences Between	275,503	11,856
Total	\$1,720,095	\$4,161,071

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$232,168)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	183,316
Total	(\$48,852)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,261,898

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$590,497)
2023	(514,060)
2024	(338,378)
2025	(998,041)
2026	0
Thereafter	0
Total	(\$2,440,976)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,033,087	\$2,689,066	(\$934,422)

PERF Net Pension Liability - Unaudited

TIPPECANOE SCHOOL CORPORATION - 1013000

Net Pension Liability as of 2020	\$6,038,976
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,369
- Net Difference Between Projected and Actual Investment	(4,008,346)
- Change of Assumptions	2,006,873
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,056)
Pension Expense/Income	(48,852)
Contributions	(1,261,898)
Total Activity in FY 2021	(3,349,910)
Net Pension Liability as of 2021	\$2,689,066

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1014000

Submission Unit Name: COMMUNITY SCHOOL CORPORATION OF EASTERN HANCOCK CO

Wages: \$1,687,222 Proportionate Share: 0.0003060

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$917,596	\$402,649

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,772	\$8,040
Net Difference Between Projected and Actual	0	522,803
Change of Assumptions	202,535	90,443
Changes in Proportion and Differences Between	18,768	22,803
Total	\$235,075	\$644,089

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,764)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,252)
Total	(\$36,016)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$186,828

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$107,057)
2023	(98,185)
2024	(54,330)
2025	(149,442)
2026	0
Thereafter	0
Total	(\$409,014)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,053,105	\$402,649	(\$139,916)

PERF Net Pension Liability - Unaudited

COMMUNITY SCHOOL CORPORATION OF EASTERN HANCOCK CO - 1014000

Net Pension Liability as of 2020	\$917,596
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,795
- Net Difference Between Projected and Actual Investment	(601,334)
- Change of Assumptions	303,281
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,155
Pension Expense/Income	(36,016)
Contributions	(186,828)
Total Activity in FY 2021	(514,947)
Net Pension Liability as of 2021	\$402,649

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1015000
 Submission Unit Name: CITY OF LAPORTE

Wages: \$4,954,564 Proportionate Share: 0.0008986

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,690,265	\$1,182,421

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,442	\$23,609
Net Difference Between Projected and Actual	0	1,535,265
Change of Assumptions	594,765	265,594
Changes in Proportion and Differences Between	21,042	53,470
Total	\$656,249	\$1,877,938

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$102,087)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,867)
Total	(\$150,954)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$551,210

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$349,212)
2023	(275,684)
2024	(157,940)
2025	(438,853)
2026	0
Thereafter	0
Total	(\$1,221,689)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,092,549	\$1,182,421	(\$410,879)

PERF Net Pension Liability - Unaudited

CITY OF LAPORTE - 1015000

Net Pension Liability as of 2020	\$2,690,265
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,289
- Net Difference Between Projected and Actual Investment	(1,765,508)
- Change of Assumptions	889,710
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,829
Pension Expense/Income	(150,954)
Contributions	(551,210)
Total Activity in FY 2021	(1,507,844)
Net Pension Liability as of 2021	\$1,182,421

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1017000
 Submission Unit Name: PUTNAM COUNTY

Wages: \$7,049,398 Proportionate Share: 0.0012786

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,467,111	\$1,682,443

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,544	\$33,593
Net Difference Between Projected and Actual	0	2,184,498
Change of Assumptions	846,280	377,908
Changes in Proportion and Differences Between	546,156	9,320
Total	\$1,449,980	\$2,605,319

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$145,258)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	238,969
Total	\$93,711

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$786,943

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$227,541)
2023	(165,829)
2024	(137,535)
2025	(624,434)
2026	0
Thereafter	0
Total	(\$1,155,339)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,400,326	\$1,682,443	(\$584,631)

PERF Net Pension Liability - Unaudited

PUTNAM COUNTY - 1017000

Net Pension Liability as of 2020	\$3,467,111
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,074
- Net Difference Between Projected and Actual Investment	(2,481,227)
- Change of Assumptions	1,190,773
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	189,944
Pension Expense/Income	93,711
Contributions	(786,943)
Total Activity in FY 2021	(1,784,668)
Net Pension Liability as of 2021	\$1,682,443

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1018000
 Submission Unit Name: NOBLE COUNTY LIBRARY

Wages: \$409,652 Proportionate Share: 0.0000743

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$228,644	\$97,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,344	\$1,952
Net Difference Between Projected and Actual	0	126,942
Change of Assumptions	49,178	21,960
Changes in Proportion and Differences Between	310	9,258
Total	\$52,832	\$160,112

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,441)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,001)
Total	(\$13,442)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,881

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$31,120)
2023	(25,393)
2024	(14,482)
2025	(36,285)
2026	0
Thereafter	0
Total	(\$107,280)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$255,705	\$97,767	(\$33,973)

PERF Net Pension Liability - Unaudited

NOBLE COUNTY LIBRARY - 1018000

Net Pension Liability as of 2020	\$228,644
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	411
- Net Difference Between Projected and Actual Investment	(146,510)
- Change of Assumptions	74,858
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(313)
Pension Expense/Income	(13,442)
Contributions	(45,881)
Total Activity in FY 2021	(130,877)
Net Pension Liability as of 2021	\$97,767

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1019000
 Submission Unit Name: MACONAQUAH SCHOOL CORPORATION

Wages: \$2,807,052 Proportionate Share: 0.0005091

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,214,198	\$669,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,912	\$13,376
Net Difference Between Projected and Actual	0	869,801
Change of Assumptions	336,963	150,472
Changes in Proportion and Differences Between	281,841	41,789
Total	\$641,716	\$1,075,438

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$57,837)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	69,222
Total	\$11,385

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$307,544

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$95,942)
2023	(73,069)
2024	(16,080)
2025	(248,631)
2026	0
Thereafter	0
Total	(\$433,722)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,752,077	\$669,898	(\$232,783)

PERF Net Pension Liability - Unaudited
MACONAQUAH SCHOOL CORPORATION - 1019000

Net Pension Liability as of 2020	\$1,214,198
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,326
- Net Difference Between Projected and Actual Investment	(973,717)
- Change of Assumptions	439,479
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	281,771
Pension Expense/Income	11,385
Contributions	(307,544)
Total Activity in FY 2021	(544,300)
Net Pension Liability as of 2021	\$669,898

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1020000
 Submission Unit Name: SOUTH DEARBORN COMMUNITY SCH CORP

Wages: \$2,045,210 Proportionate Share: 0.0003710

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,270,982	\$488,179

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,697	\$9,747
Net Difference Between Projected and Actual	0	633,856
Change of Assumptions	245,557	109,654
Changes in Proportion and Differences Between	14,755	225,646
Total	\$277,009	\$978,903

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$42,148)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(113,395)
Total	(\$155,543)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$229,033

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$218,453)
2023	(198,881)
2024	(103,374)
2025	(181,186)
2026	0
Thereafter	0
Total	(\$701,894)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,276,803	\$488,179	(\$169,637)

PERF Net Pension Liability - Unaudited
SOUTH DEARBORN COMMUNITY SCH CORP - 1020000

Net Pension Liability as of 2020	\$1,270,982
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,497
- Net Difference Between Projected and Actual Investment	(742,632)
- Change of Assumptions	400,723
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(57,815)
Pension Expense/Income	(155,543)
Contributions	(229,033)
Total Activity in FY 2021	(782,803)
Net Pension Liability as of 2021	\$488,179

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1021000
 Submission Unit Name: EAST NOBLE SCHOOL CORPORATION

Wages: \$5,389,839 Proportionate Share: 0.0009776

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,853,366	\$1,286,373

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,998	\$25,685
Net Difference Between Projected and Actual	0	1,670,237
Change of Assumptions	647,054	288,944
Changes in Proportion and Differences Between	218,510	5,666
Total	\$909,562	\$1,990,532

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$111,062)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	118,335
Total	\$7,273

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$603,663

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$241,966)
2023	(208,225)
2024	(153,346)
2025	(477,433)
2026	0
Thereafter	0
Total	(\$1,080,970)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,364,429	\$1,286,373	(\$447,001)

PERF Net Pension Liability - Unaudited

EAST NOBLE SCHOOL CORPORATION - 1021000

Net Pension Liability as of 2020	\$2,853,366
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,070
- Net Difference Between Projected and Actual Investment	(1,914,439)
- Change of Assumptions	952,632
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,866)
Pension Expense/Income	7,273
Contributions	(603,663)
Total Activity in FY 2021	(1,566,993)
Net Pension Liability as of 2021	\$1,286,373

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1022000
 Submission Unit Name: JENNINGS COUNTY SCHOOL CORPORATION

Wages: \$7,827,360 Proportionate Share: 0.0014197

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,198,046	\$1,868,109

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,895	\$37,301
Net Difference Between Projected and Actual	0	2,425,569
Change of Assumptions	939,671	419,613
Changes in Proportion and Differences Between	264,080	8,243
Total	\$1,267,646	\$2,890,726

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$161,288)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	177,098
Total	\$15,810

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$876,638

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$352,405)
2023	(341,598)
2024	(235,732)
2025	(693,345)
2026	0
Thereafter	0
Total	(\$1,623,080)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,885,924	\$1,868,109	(\$649,148)

PERF Net Pension Liability - Unaudited
JENNINGS COUNTY SCHOOL CORPORATION - 1022000

Net Pension Liability as of 2020	\$4,198,046
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,581
- Net Difference Between Projected and Actual Investment	(2,784,854)
- Change of Assumptions	1,394,755
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(87,591)
Pension Expense/Income	15,810
Contributions	(876,638)
Total Activity in FY 2021	(2,329,937)
Net Pension Liability as of 2021	\$1,868,109

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1023000
 Submission Unit Name: TOWN OF BAINBRIDGE

Wages: \$297,662 Proportionate Share: 0.0000540

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$68,261	\$71,056

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,430	\$1,419
Net Difference Between Projected and Actual	0	92,259
Change of Assumptions	35,742	15,960
Changes in Proportion and Differences Between	83,752	44,670
Total	\$121,924	\$154,308

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,135)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,187
Total	\$6,052

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,338

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$10,515)
2023	(8,478)
2024	12,981
2025	(26,372)
2026	0
Thereafter	0
Total	(\$32,384)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$185,842	\$71,056	(\$24,691)

PERF Net Pension Liability - Unaudited

TOWN OF BAINBRIDGE - 1023000

Net Pension Liability as of 2020	\$68,261
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	718
- Net Difference Between Projected and Actual Investment	(98,101)
- Change of Assumptions	34,005
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	93,459
Pension Expense/Income	6,052
Contributions	(33,338)
Total Activity in FY 2021	2,795
Net Pension Liability as of 2021	\$71,056

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1024000
 Submission Unit Name: PUTNAM COUNTY PUBLIC LIBRARY

Wages: \$402,272 Proportionate Share: 0.0000730

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$228,040	\$96,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,285	\$1,918
Net Difference Between Projected and Actual	0	124,721
Change of Assumptions	48,317	21,576
Changes in Proportion and Differences Between	2,338	12,218
Total	\$53,940	\$160,433

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,293)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,504)
Total	(\$13,797)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,055

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$29,478)
2023	(26,315)
2024	(15,048)
2025	(35,652)
2026	0
Thereafter	0
Total	(\$106,493)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$251,231	\$96,057	(\$33,379)

PERF Net Pension Liability - Unaudited

PUTNAM COUNTY PUBLIC LIBRARY - 1024000

Net Pension Liability as of 2020	\$228,040
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	389
- Net Difference Between Projected and Actual Investment	(144,238)
- Change of Assumptions	74,255
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,537)
Pension Expense/Income	(13,797)
Contributions	(45,055)
Total Activity in FY 2021	(131,983)
Net Pension Liability as of 2021	\$96,057

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1025000
 Submission Unit Name: DEARBORN COUNTY

Wages: \$10,469,414 Proportionate Share: 0.0018989

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,662,333	\$2,498,663

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,461	\$49,891
Net Difference Between Projected and Actual	0	3,244,286
Change of Assumptions	1,256,844	561,247
Changes in Proportion and Differences Between	65,316	158,999
Total	\$1,407,621	\$4,014,423

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$215,729)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(62,140)
Total	(\$277,869)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,165,076

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$756,804)
2023	(594,365)
2024	(328,259)
2025	(927,374)
2026	0
Thereafter	0
Total	(\$2,606,802)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,535,100	\$2,498,663	(\$868,259)

PERF Net Pension Liability - Unaudited

DEARBORN COUNTY - 1025000

Net Pension Liability as of 2020	\$5,662,333
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,274
- Net Difference Between Projected and Actual Investment	(3,728,890)
- Change of Assumptions	1,875,391
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	121,500
Pension Expense/Income	(277,869)
Contributions	(1,165,076)
Total Activity in FY 2021	(3,163,670)
Net Pension Liability as of 2021	\$2,498,663

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1025001
 Submission Unit Name: DEARBORN COUNTY - SOLID WASTE MANAGEMENT DISTRICT

Wages: \$262,870 Proportionate Share: 0.0000477

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$144,677	\$62,766

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,147	\$1,253
Net Difference Between Projected and Actual	0	81,496
Change of Assumptions	31,572	14,098
Changes in Proportion and Differences Between	198	3,952
Total	\$33,917	\$100,799

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,419)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,728)
Total	(\$9,147)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,441

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$19,462)
2023	(15,331)
2024	(8,795)
2025	(23,294)
2026	0
Thereafter	0
Total	(\$66,882)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$164,160	\$62,766	(\$21,811)

PERF Net Pension Liability - Unaudited

DEARBORN COUNTY - SOLID WASTE MANAGEMENT DISTRICT - 1025001

Net Pension Liability as of 2020	\$144,677
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	273
- Net Difference Between Projected and Actual Investment	(93,878)
- Change of Assumptions	47,619
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,663
Pension Expense/Income	(9,147)
Contributions	(29,441)
Total Activity in FY 2021	(81,911)
Net Pension Liability as of 2021	\$62,766

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1026000
 Submission Unit Name: GRANT COUNTY

Wages: \$10,928,155 Proportionate Share: 0.0019821

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,632,431	\$2,608,142

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$89,206	\$52,077
Net Difference Between Projected and Actual	0	3,386,434
Change of Assumptions	1,311,912	585,838
Changes in Proportion and Differences Between	295,850	118,766
Total	\$1,696,968	\$4,143,115

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$225,181)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(147,505)
Total	(\$372,686)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,215,998

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$716,610)
2023	(485,608)
2024	(275,923)
2025	(968,006)
2026	0
Thereafter	0
Total	(\$2,446,147)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,821,434	\$2,608,142	(\$906,302)

PERF Net Pension Liability - Unaudited

GRANT COUNTY - 1026000

Net Pension Liability as of 2020	\$5,632,431
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,961
- Net Difference Between Projected and Actual Investment	(3,868,479)
- Change of Assumptions	1,899,637
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	520,276
Pension Expense/Income	(372,686)
Contributions	(1,215,998)
Total Activity in FY 2021	(3,024,289)
Net Pension Liability as of 2021	\$2,608,142

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1027000
 Submission Unit Name: TOWN OF LOWELL

Wages: \$2,223,550 Proportionate Share: 0.0004033

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,230,509	\$530,681

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,151	\$10,596
Net Difference Between Projected and Actual	0	689,041
Change of Assumptions	266,936	119,201
Changes in Proportion and Differences Between	5,961	51,067
Total	\$291,048	\$869,905

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$45,818)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,351)
Total	(\$55,169)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$242,892

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$163,977)
2023	(140,524)
2024	(77,395)
2025	(196,961)
2026	0
Thereafter	0
Total	(\$578,857)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,387,964	\$530,681	(\$184,406)

PERF Net Pension Liability - Unaudited

TOWN OF LOWELL - 1027000

Net Pension Liability as of 2020	\$1,230,509
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,275
- Net Difference Between Projected and Actual Investment	(794,353)
- Change of Assumptions	404,122
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,811)
Pension Expense/Income	(55,169)
Contributions	(242,892)
Total Activity in FY 2021	(699,828)
Net Pension Liability as of 2021	\$530,681

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1028000

Submission Unit Name: MIAMI COUNTY

Wages: \$5,562,111 Proportionate Share: 0.0010088

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,048,182	\$1,327,427

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,402	\$26,505
Net Difference Between Projected and Actual	0	1,723,543
Change of Assumptions	667,705	298,165
Changes in Proportion and Differences Between	12,458	27,728
Total	\$725,565	\$2,075,941

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$114,607)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,642
Total	(\$94,965)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$622,014

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$366,539)
2023	(307,823)
2024	(183,342)
2025	(492,672)
2026	0
Thereafter	0
Total	(\$1,350,376)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,471,804	\$1,327,427	(\$461,267)

PERF Net Pension Liability - Unaudited

MIAMI COUNTY - 1028000

Net Pension Liability as of 2020	\$3,048,182
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,818
- Net Difference Between Projected and Actual Investment	(1,984,418)
- Change of Assumptions	1,004,654
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,830)
Pension Expense/Income	(94,965)
Contributions	(622,014)
Total Activity in FY 2021	(1,720,755)
Net Pension Liability as of 2021	\$1,327,427

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1029000
 Submission Unit Name: TOWN OF REMINGTON

Wages: \$427,295 Proportionate Share: 0.0000775

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$233,779	\$101,978

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,488	\$2,036
Net Difference Between Projected and Actual	0	132,409
Change of Assumptions	51,296	22,906
Changes in Proportion and Differences Between	737	5,278
Total	\$55,521	\$162,629

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,805)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,615)
Total	(\$13,420)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,857

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$30,271)
2023	(25,016)
2024	(13,973)
2025	(37,848)
2026	0
Thereafter	0
Total	(\$107,108)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$266,718	\$101,978	(\$35,436)

PERF Net Pension Liability - Unaudited

TOWN OF REMINGTON - 1029000

Net Pension Liability as of 2020	\$233,779
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	449
- Net Difference Between Projected and Actual Investment	(152,417)
- Change of Assumptions	77,100
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,344
Pension Expense/Income	(13,420)
Contributions	(47,857)
Total Activity in FY 2021	(131,801)
Net Pension Liability as of 2021	\$101,978

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1030000
 Submission Unit Name: TOWN OF BROOKVILLE

Wages: \$1,025,017 Proportionate Share: 0.0001859

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$553,940	\$244,616

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,367	\$4,884
Net Difference Between Projected and Actual	0	317,612
Change of Assumptions	123,043	54,945
Changes in Proportion and Differences Between	11,056	1,070
Total	\$142,466	\$378,511

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$21,120)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,860
Total	(\$18,260)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$114,802

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$61,977)
2023	(51,398)
2024	(31,881)
2025	(90,789)
2026	0
Thereafter	0
Total	(\$236,045)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$639,778	\$244,616	(\$85,002)

PERF Net Pension Liability - Unaudited

TOWN OF BROOKVILLE - 1030000

Net Pension Liability as of 2020	\$553,940
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,106
- Net Difference Between Projected and Actual Investment	(365,020)
- Change of Assumptions	183,516
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,136
Pension Expense/Income	(18,260)
Contributions	(114,802)
Total Activity in FY 2021	(309,324)
Net Pension Liability as of 2021	\$244,616

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1031000
 Submission Unit Name: CITY OF COLUMBIA CITY

Wages: \$3,817,749 Proportionate Share: 0.0006924

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,075,917	\$911,093

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,162	\$18,192
Net Difference Between Projected and Actual	0	1,182,971
Change of Assumptions	458,286	204,649
Changes in Proportion and Differences Between	91,172	12,894
Total	\$580,620	\$1,418,706

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$78,662)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	70,993
Total	(\$7,669)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$419,819

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$192,821)
2023	(183,647)
2024	(123,467)
2025	(338,151)
2026	0
Thereafter	0
Total	(\$838,086)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,382,908	\$911,093	(\$316,595)

PERF Net Pension Liability - Unaudited

CITY OF COLUMBIA CITY - 1031000

Net Pension Liability as of 2020	\$2,075,917
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,063
- Net Difference Between Projected and Actual Investment	(1,360,636)
- Change of Assumptions	686,171
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(66,934)
Pension Expense/Income	(7,669)
Contributions	(419,819)
Total Activity in FY 2021	(1,164,824)
Net Pension Liability as of 2021	\$911,093

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1032000
 Submission Unit Name: CITY OF GREENWOOD

Wages: \$9,282,243 Proportionate Share: 0.0016836

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,943,479	\$2,215,361

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,772	\$44,234
Net Difference Between Projected and Actual	0	2,876,444
Change of Assumptions	1,114,341	497,612
Changes in Proportion and Differences Between	229,292	15,975
Total	\$1,419,405	\$3,434,265

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$191,269)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	212,013
Total	\$20,744

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,031,193

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$487,570)
2023	(432,095)
2024	(272,969)
2025	(822,226)
2026	0
Thereafter	0
Total	(\$2,014,860)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,794,141	\$2,215,361	(\$769,815)

PERF Net Pension Liability - Unaudited

CITY OF GREENWOOD - 1032000

Net Pension Liability as of 2020	\$4,943,479
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,327
- Net Difference Between Projected and Actual Investment	(3,299,526)
- Change of Assumptions	1,646,743
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(75,213)
Pension Expense/Income	20,744
Contributions	(1,031,193)
Total Activity in FY 2021	(2,728,118)
Net Pension Liability as of 2021	\$2,215,361

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1033000
 Submission Unit Name: CITY OF NEW ALBANY

Wages: \$6,781,470 Proportionate Share: 0.0012300

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,707,534	\$1,618,493

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,357	\$32,316
Net Difference Between Projected and Actual	0	2,101,465
Change of Assumptions	814,112	363,544
Changes in Proportion and Differences Between	54,215	70,175
Total	\$923,684	\$2,567,500

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$139,737)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,609
Total	(\$120,128)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$741,927

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$472,391)
2023	(345,807)
2024	(224,918)
2025	(600,700)
2026	0
Thereafter	0
Total	(\$1,643,816)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,233,068	\$1,618,493	(\$562,409)

PERF Net Pension Liability - Unaudited

CITY OF NEW ALBANY - 1033000

Net Pension Liability as of 2020	\$3,707,534
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,132
- Net Difference Between Projected and Actual Investment	(2,418,770)
- Change of Assumptions	1,223,063
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,411)
Pension Expense/Income	(120,128)
Contributions	(741,927)
Total Activity in FY 2021	(2,089,041)
Net Pension Liability as of 2021	\$1,618,493

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1033001
 Submission Unit Name: CITY OF NEW ALBANY-FLOOD CONTROL DISTRICT

Wages: \$289,152 Proportionate Share: 0.0000524

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$156,758	\$68,950

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,358	\$1,377
Net Difference Between Projected and Actual	0	89,526
Change of Assumptions	34,683	15,488
Changes in Proportion and Differences Between	10,411	3,998
Total	\$47,452	\$110,389

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,953)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,756
Total	(\$1,197)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,384

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$17,273)
2023	(10,944)
2024	(9,128)
2025	(25,592)
2026	0
Thereafter	0
Total	(\$62,937)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$180,336	\$68,950	(\$23,960)

PERF Net Pension Liability - Unaudited

CITY OF NEW ALBANY-FLOOD CONTROL DISTRICT - 1033001

Net Pension Liability as of 2020	\$156,758
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	309
- Net Difference Between Projected and Actual Investment	(102,942)
- Change of Assumptions	51,857
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,451)
Pension Expense/Income	(1,197)
Contributions	(32,384)
Total Activity in FY 2021	(87,808)
Net Pension Liability as of 2021	\$68,950

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1035000
 Submission Unit Name: TOWN OF ROACHDALE

Wages: \$218,568 Proportionate Share: 0.0000396

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$116,889	\$52,108

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,782	\$1,040
Net Difference Between Projected and Actual	0	67,657
Change of Assumptions	26,210	11,704
Changes in Proportion and Differences Between	3,346	210
Total	\$31,338	\$80,611

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,499)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,605
Total	\$5,106

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,480

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$12,677)
2023	(10,736)
2024	(6,520)
2025	(19,340)
2026	0
Thereafter	0
Total	(\$49,273)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$136,284	\$52,108	(\$18,107)

PERF Net Pension Liability - Unaudited

TOWN OF ROACHDALE - 1035000

Net Pension Liability as of 2020	\$116,889
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	240
- Net Difference Between Projected and Actual Investment	(77,661)
- Change of Assumptions	38,861
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,847)
Pension Expense/Income	5,106
Contributions	(24,480)
Total Activity in FY 2021	(64,781)
Net Pension Liability as of 2021	\$52,108

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1038000
 Submission Unit Name: RIVER FOREST COMMUNITY SCHOOL CORPORATION

Wages: \$1,956,565 Proportionate Share: 0.0003549

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,151,676	\$466,994

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,973	\$9,324
Net Difference Between Projected and Actual	0	606,349
Change of Assumptions	234,901	104,896
Changes in Proportion and Differences Between	8,701	86,862
Total	\$259,575	\$807,431

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$40,319)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(51,090)
Total	(\$91,409)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$219,136

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$154,251)
2023	(136,805)
2024	(83,477)
2025	(173,323)
2026	0
Thereafter	0
Total	(\$547,856)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,221,395	\$466,994	(\$162,276)

PERF Net Pension Liability - Unaudited

RIVER FOREST COMMUNITY SCHOOL CORPORATION - 1038000

Net Pension Liability as of 2020	\$1,151,676
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,708
- Net Difference Between Projected and Actual Investment	(704,914)
- Change of Assumptions	369,966
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,897)
Pension Expense/Income	(91,409)
Contributions	(219,136)
Total Activity in FY 2021	(684,682)
Net Pension Liability as of 2021	\$466,994

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1039000
 Submission Unit Name: INDIANA 15 REGIONAL PLANNING COMMISSION

Wages: \$282,137 Proportionate Share: 0.0000512

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$133,199	\$67,371

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,304	\$1,345
Net Difference Between Projected and Actual	0	87,476
Change of Assumptions	33,888	15,133
Changes in Proportion and Differences Between	22,632	11,577
Total	\$58,824	\$115,531

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,817)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,226
Total	\$2,409

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,599

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$13,565)
2023	(14,003)
2024	(4,134)
2025	(25,005)
2026	0
Thereafter	0
Total	(\$56,707)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$176,206	\$67,371	(\$23,411)

PERF Net Pension Liability - Unaudited

INDIANA 15 REGIONAL PLANNING COMMISSION - 1039000

Net Pension Liability as of 2020	\$133,199
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	387
- Net Difference Between Projected and Actual Investment	(98,876)
- Change of Assumptions	46,508
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,343
Pension Expense/Income	2,409
Contributions	(31,599)
Total Activity in FY 2021	(65,828)
Net Pension Liability as of 2021	\$67,371

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1041000
 Submission Unit Name: CITY OF LAWRENCE

Wages: \$6,571,302 Proportionate Share: 0.0011919

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,401,266	\$1,568,359

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,642	\$31,315
Net Difference Between Projected and Actual	0	2,036,371
Change of Assumptions	788,895	352,283
Changes in Proportion and Differences Between	214,056	23,065
Total	\$1,056,593	\$2,443,034

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$135,409)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	81,108
Total	(\$54,301)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$724,102

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$357,348)
2023	(276,117)
2024	(170,883)
2025	(582,093)
2026	0
Thereafter	0
Total	(\$1,386,441)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,101,946	\$1,568,359	(\$544,988)

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCE - 1041000

Net Pension Liability as of 2020	\$3,401,266
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,732
- Net Difference Between Projected and Actual Investment	(2,327,464)
- Change of Assumptions	1,145,294
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	119,934
Pension Expense/Income	(54,301)
Contributions	(724,102)
Total Activity in FY 2021	(1,832,907)
Net Pension Liability as of 2021	\$1,568,359

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1041001
 Submission Unit Name: CITY OF LAWRENCE-FORT HARRISON REUSE AUTHORITY

Wages: \$153,199 Proportionate Share: 0.0000278

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$79,134	\$36,581

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,251	\$730
Net Difference Between Projected and Actual	0	47,497
Change of Assumptions	18,400	8,217
Changes in Proportion and Differences Between	4,109	8,379
Total	\$23,760	\$64,823

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,158)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,321)
Total	(\$11,479)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,158

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$16,642)
2023	(6,962)
2024	(3,881)
2025	(13,578)
2026	0
Thereafter	0
Total	(\$41,063)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$95,674	\$36,581	(\$12,711)

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCE-FORT HARRISON REUSE AUTHORITY - 1041001

Net Pension Liability as of 2020	\$79,134
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	181
- Net Difference Between Projected and Actual Investment	(54,270)
- Change of Assumptions	26,671
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,502
Pension Expense/Income	(11,479)
Contributions	(17,158)
Total Activity in FY 2021	(42,553)
Net Pension Liability as of 2021	\$36,581

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1042000
 Submission Unit Name: TOWN OF LIBERTY

Wages: \$530,987 Proportionate Share: 0.0000963

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$275,762	\$126,716

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,334	\$2,530
Net Difference Between Projected and Actual	0	164,529
Change of Assumptions	63,739	28,463
Changes in Proportion and Differences Between	13,973	7,285
Total	\$82,046	\$202,807

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$10,940)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,243
Total	\$1,303

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,470

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$32,850)
2023	(27,054)
2024	(13,828)
2025	(47,029)
2026	0
Thereafter	0
Total	(\$120,761)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$331,418	\$126,716	(\$44,033)

PERF Net Pension Liability - Unaudited

TOWN OF LIBERTY - 1042000

Net Pension Liability as of 2020	\$275,762
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	620
- Net Difference Between Projected and Actual Investment	(188,130)
- Change of Assumptions	92,733
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,898
Pension Expense/Income	1,303
Contributions	(59,470)
Total Activity in FY 2021	(149,046)
Net Pension Liability as of 2021	\$126,716

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1043000
 Submission Unit Name: SO DEARBORN REGIONAL SEWER DISTRICT

Wages: \$467,391 Proportionate Share: 0.0000848

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$319,860	\$111,584

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,816	\$2,228
Net Difference Between Projected and Actual	0	144,881
Change of Assumptions	56,127	25,064
Changes in Proportion and Differences Between	84	79,614
Total	\$60,027	\$251,787

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,634)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,144)
Total	(\$57,778)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,348

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$71,087)
2023	(48,581)
2024	(30,676)
2025	(41,416)
2026	0
Thereafter	0
Total	(\$191,760)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$291,841	\$111,584	(\$38,774)

PERF Net Pension Liability - Unaudited
SO DEARBORN REGIONAL SEWER DISTRICT - 1043000

Net Pension Liability as of 2020	\$319,860
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	216
- Net Difference Between Projected and Actual Investment	(172,256)
- Change of Assumptions	97,708
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,818)
Pension Expense/Income	(57,778)
Contributions	(52,348)
Total Activity in FY 2021	(208,276)
Net Pension Liability as of 2021	\$111,584

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1044000
 Submission Unit Name: CITY OF MUNCIE

Wages: \$10,664,178 Proportionate Share: 0.0019342

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,659,313	\$2,545,113

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,050	\$50,818
Net Difference Between Projected and Actual	0	3,304,596
Change of Assumptions	1,280,208	571,680
Changes in Proportion and Differences Between	151,904	151,008
Total	\$1,519,162	\$4,078,102

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$219,739)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(90,406)
Total	(\$310,145)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,188,366

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$732,733)
2023	(573,582)
2024	(308,012)
2025	(944,613)
2026	0
Thereafter	0
Total	(\$2,558,940)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,656,585	\$2,545,113	(\$884,400)

PERF Net Pension Liability - Unaudited

CITY OF MUNCIE - 1044000

Net Pension Liability as of 2020	\$5,659,313
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,949
- Net Difference Between Projected and Actual Investment	(3,788,942)
- Change of Assumptions	1,887,692
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	273,612
Pension Expense/Income	(310,145)
Contributions	(1,188,366)
Total Activity in FY 2021	(3,114,200)
Net Pension Liability as of 2021	\$2,545,113

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1045000
 Submission Unit Name: TOWN OF WATERLOO

Wages: \$818,974 Proportionate Share: 0.0001485

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$455,777	\$195,403

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,683	\$3,902
Net Difference Between Projected and Actual	0	253,713
Change of Assumptions	98,289	43,891
Changes in Proportion and Differences Between	5,150	13,843
Total	\$110,122	\$315,349

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,871)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,859
Total	\$988

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,725

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$55,024)
2023	(49,026)
2024	(28,653)
2025	(72,524)
2026	0
Thereafter	0
Total	(\$205,227)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$511,066	\$195,403	(\$67,901)

PERF Net Pension Liability - Unaudited

TOWN OF WATERLOO - 1045000

Net Pension Liability as of 2020	\$455,777
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	825
- Net Difference Between Projected and Actual Investment	(292,720)
- Change of Assumptions	149,363
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,105)
Pension Expense/Income	988
Contributions	(91,725)
Total Activity in FY 2021	(260,374)
Net Pension Liability as of 2021	\$195,403

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1046000
 Submission Unit Name: GREATER JASPER CONSOLIDATED SCHOOLS

Wages: \$3,769,408 Proportionate Share: 0.0006837

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,133,909	\$899,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,770	\$17,963
Net Difference Between Projected and Actual	0	1,168,107
Change of Assumptions	452,527	202,077
Changes in Proportion and Differences Between	175,086	60,841
Total	\$658,383	\$1,448,988

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$77,673)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	111,449
Total	\$33,776

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$422,158

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$168,841)
2023	(147,393)
2024	(140,468)
2025	(333,903)
2026	0
Thereafter	0
Total	(\$790,605)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,352,966	\$899,645	(\$312,617)

PERF Net Pension Liability - Unaudited
GREATER JASPER CONSOLIDATED SCHOOLS - 1046000

Net Pension Liability as of 2020	\$2,133,909
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,650
- Net Difference Between Projected and Actual Investment	(1,350,735)
- Change of Assumptions	695,067
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(193,864)
Pension Expense/Income	33,776
Contributions	(422,158)
Total Activity in FY 2021	(1,234,264)
Net Pension Liability as of 2021	\$899,645

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1047000
 Submission Unit Name: DELPHI COMMUNITY SCHOOL CORP

Wages: \$1,104,488 Proportionate Share: 0.0002003

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$625,524	\$263,564

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,015	\$5,263
Net Difference Between Projected and Actual	0	342,214
Change of Assumptions	132,575	59,202
Changes in Proportion and Differences Between	902	73,977
Total	\$142,492	\$480,656

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,756)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(46,048)
Total	(\$68,804)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$123,699

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$119,656)
2023	(79,451)
2024	(41,236)
2025	(97,821)
2026	0
Thereafter	0
Total	(\$338,164)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$689,336	\$263,564	(\$91,586)

PERF Net Pension Liability - Unaudited

DELPHI COMMUNITY SCHOOL CORP - 1047000

Net Pension Liability as of 2020	\$625,524
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,068
- Net Difference Between Projected and Actual Investment	(395,749)
- Change of Assumptions	203,706
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,518
Pension Expense/Income	(68,804)
Contributions	(123,699)
Total Activity in FY 2021	(361,960)
Net Pension Liability as of 2021	\$263,564

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1048000
 Submission Unit Name: DALEVILLE COMMUNITY SCHOOLS

Wages: \$800,146 Proportionate Share: 0.0001451

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$453,361	\$190,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,530	\$3,812
Net Difference Between Projected and Actual	0	247,905
Change of Assumptions	96,039	42,886
Changes in Proportion and Differences Between	13,325	36,727
Total	\$115,894	\$331,330

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,484)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,293
Total	(\$11,191)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,613

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$56,688)
2023	(57,960)
2024	(29,925)
2025	(70,863)
2026	0
Thereafter	0
Total	(\$215,436)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$499,364	\$190,930	(\$66,346)

PERF Net Pension Liability - Unaudited

DALEVILLE COMMUNITY SCHOOLS - 1048000

Net Pension Liability as of 2020	\$453,361
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	773
- Net Difference Between Projected and Actual Investment	(286,705)
- Change of Assumptions	147,615
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,310)
Pension Expense/Income	(11,191)
Contributions	(89,613)
Total Activity in FY 2021	(262,431)
Net Pension Liability as of 2021	\$190,930

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1049000
 Submission Unit Name: SALEM COMMUNITY SCHOOLS-WASHINGTON COUNTY

Wages: \$2,940,711 Proportionate Share: 0.0005334

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,629,503	\$701,873

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,006	\$14,014
Net Difference Between Projected and Actual	0	911,318
Change of Assumptions	353,047	157,654
Changes in Proportion and Differences Between	18,036	22,582
Total	\$395,089	\$1,105,568

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$60,598)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	50,293
Total	(\$10,305)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$327,695

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$183,736)
2023	(164,776)
2024	(101,468)
2025	(260,499)
2026	0
Thereafter	0
Total	(\$710,479)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,835,706	\$701,873	(\$243,894)

PERF Net Pension Liability - Unaudited

SALEM COMMUNITY SCHOOLS-WASHINGTON COUNTY - 1049000

Net Pension Liability as of 2020	\$1,629,503
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,000
- Net Difference Between Projected and Actual Investment	(1,050,777)
- Change of Assumptions	534,913
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(76,766)
Pension Expense/Income	(10,305)
Contributions	(327,695)
Total Activity in FY 2021	(927,630)
Net Pension Liability as of 2021	\$701,873

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1050000
 Submission Unit Name: TOWN OF CLOVERDALE

Wages: \$559,606 Proportionate Share: 0.0001015

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$221,999	\$133,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,568	\$2,667
Net Difference Between Projected and Actual	0	173,414
Change of Assumptions	67,181	30,000
Changes in Proportion and Differences Between	81,562	17,042
Total	\$153,311	\$223,123

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,531)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,951
Total	\$13,420

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,676

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,370)
2023	(12,781)
2024	1,909
2025	(49,570)
2026	0
Thereafter	0
Total	(\$69,812)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$349,314	\$133,559	(\$46,410)

PERF Net Pension Liability - Unaudited

TOWN OF CLOVERDALE - 1050000

Net Pension Liability as of 2020	\$221,999
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	949
- Net Difference Between Projected and Actual Investment	(192,414)
- Change of Assumptions	83,436
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,845
Pension Expense/Income	13,420
Contributions	(62,676)
Total Activity in FY 2021	(88,440)
Net Pension Liability as of 2021	\$133,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1051000
 Submission Unit Name: GEORGETOWN TOWNSHIP, FLOYD COUNTY

Wages: \$24,000 Proportionate Share: 0.0000044

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$11,477	\$5,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$198	\$116
Net Difference Between Projected and Actual	0	7,517
Change of Assumptions	2,912	1,300
Changes in Proportion and Differences Between	5,399	47
Total	\$8,509	\$8,980

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$500)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,625
Total	\$3,125

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,688

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$1,511
2023	534
2024	(367)
2025	(2,149)
2026	0
Thereafter	0
Total	(\$471)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,143	\$5,790	(\$2,012)

PERF Net Pension Liability - Unaudited
GEORGETOWN TOWNSHIP, FLOYD COUNTY - 1051000

Net Pension Liability as of 2020	\$11,477
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33
- Net Difference Between Projected and Actual Investment	(8,499)
- Change of Assumptions	4,003
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,661)
Pension Expense/Income	3,125
Contributions	(2,688)
Total Activity in FY 2021	(5,687)
Net Pension Liability as of 2021	\$5,790

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1052000
 Submission Unit Name: WARRICK COUNTY AUDITOR

Wages: \$9,935,237 Proportionate Share: 0.0018020

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,356,367	\$2,371,158

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,100	\$47,345
Net Difference Between Projected and Actual	0	3,078,731
Change of Assumptions	1,192,708	532,607
Changes in Proportion and Differences Between	101,889	35,526
Total	\$1,375,697	\$3,694,209

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$204,720)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	102,730
Total	(\$101,990)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,088,454

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$608,638)
2023	(518,720)
2024	(311,105)
2025	(880,049)
2026	0
Thereafter	0
Total	(\$2,318,512)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,201,617	\$2,371,158	(\$823,952)

PERF Net Pension Liability - Unaudited

WARRICK COUNTY AUDITOR - 1052000

Net Pension Liability as of 2020	\$5,356,367
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,772
- Net Difference Between Projected and Actual Investment	(3,537,149)
- Change of Assumptions	1,776,144
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,532)
Pension Expense/Income	(101,990)
Contributions	(1,088,454)
Total Activity in FY 2021	(2,985,209)
Net Pension Liability as of 2021	\$2,371,158

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1054000
 Submission Unit Name: KNOX COUNTY

Wages: \$8,068,106 Proportionate Share: 0.0014634

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,401,016	\$1,925,612

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,861	\$38,449
Net Difference Between Projected and Actual	0	2,500,231
Change of Assumptions	968,595	432,529
Changes in Proportion and Differences Between	167,367	9,948
Total	\$1,201,823	\$2,981,157

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$166,253)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	188,835
Total	\$22,582

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$901,657

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$400,580)
2023	(402,949)
2024	(261,117)
2025	(714,688)
2026	0
Thereafter	0
Total	(\$1,779,334)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,036,318	\$1,925,612	(\$669,130)

PERF Net Pension Liability - Unaudited

KNOX COUNTY - 1054000

Net Pension Liability as of 2020	\$4,401,016
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,528
- Net Difference Between Projected and Actual Investment	(2,876,887)
- Change of Assumptions	1,453,054
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(181,024)
Pension Expense/Income	22,582
Contributions	(901,657)
Total Activity in FY 2021	(2,475,404)
Net Pension Liability as of 2021	\$1,925,612

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1055000
 Submission Unit Name: CITY OF NEW HAVEN

Wages: \$3,928,660 Proportionate Share: 0.0007126

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,065,648	\$937,673

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,071	\$18,723
Net Difference Between Projected and Actual	0	1,217,483
Change of Assumptions	471,656	210,619
Changes in Proportion and Differences Between	83,861	9,715
Total	\$587,588	\$1,456,540

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$80,957)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,342
Total	(\$52,615)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$437,780

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$224,958)
2023	(187,141)
2024	(108,837)
2025	(348,016)
2026	0
Thereafter	0
Total	(\$868,952)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,452,426	\$937,673	(\$325,831)

PERF Net Pension Liability - Unaudited

CITY OF NEW HAVEN - 1055000

Net Pension Liability as of 2020	\$2,065,648
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,485
- Net Difference Between Projected and Actual Investment	(1,394,269)
- Change of Assumptions	691,432
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,772
Pension Expense/Income	(52,615)
Contributions	(437,780)
Total Activity in FY 2021	(1,127,975)
Net Pension Liability as of 2021	\$937,673

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1056000
 Submission Unit Name: TOWN OF NEW WHITELAND

Wages: \$978,195 Proportionate Share: 0.0001774

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$542,463	\$233,431

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,984	\$4,661
Net Difference Between Projected and Actual	0	303,089
Change of Assumptions	117,418	52,433
Changes in Proportion and Differences Between	7,024	7,265
Total	\$132,426	\$367,448

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$20,154)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,785
Total	(\$17,369)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,558

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$63,153)
2023	(51,483)
2024	(33,749)
2025	(86,637)
2026	0
Thereafter	0
Total	(\$235,022)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$610,525	\$233,431	(\$81,115)

PERF Net Pension Liability - Unaudited

TOWN OF NEW WHITELAND - 1056000

Net Pension Liability as of 2020	\$542,463
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	995
- Net Difference Between Projected and Actual Investment	(349,515)
- Change of Assumptions	178,012
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,597)
Pension Expense/Income	(17,369)
Contributions	(109,558)
Total Activity in FY 2021	(309,032)
Net Pension Liability as of 2021	\$233,431

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1057000
 Submission Unit Name: CENTER TOWNSHIP, HOWARD COUNTY

Wages: \$472,252 Proportionate Share: 0.0000857

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$259,150	\$112,768

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,857	\$2,252
Net Difference Between Projected and Actual	0	146,419
Change of Assumptions	56,723	25,330
Changes in Proportion and Differences Between	372	13,984
Total	\$60,952	\$187,985

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,736)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,965)
Total	(\$27,701)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,820

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$43,471)
2023	(26,081)
2024	(15,627)
2025	(41,854)
2026	0
Thereafter	0
Total	(\$127,033)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$294,938	\$112,768	(\$39,186)

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, HOWARD COUNTY - 1057000

Net Pension Liability as of 2020	\$259,150
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	493
- Net Difference Between Projected and Actual Investment	(168,598)
- Change of Assumptions	85,389
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,855
Pension Expense/Income	(27,701)
Contributions	(52,820)
Total Activity in FY 2021	(146,382)
Net Pension Liability as of 2021	\$112,768

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1058000
 Submission Unit Name: BENTON COMMUNITY SCHOOL CORP

Wages: \$3,196,531 Proportionate Share: 0.0005798

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,775,086	\$762,928

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,094	\$15,233
Net Difference Between Projected and Actual	0	990,593
Change of Assumptions	383,758	171,368
Changes in Proportion and Differences Between	19,809	80,898
Total	\$429,661	\$1,258,092

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$65,869)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,207)
Total	(\$73,076)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$357,201

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$229,680)
2023	(204,589)
2024	(111,003)
2025	(283,159)
2026	0
Thereafter	0
Total	(\$828,431)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,995,393	\$762,928	(\$265,110)

PERF Net Pension Liability - Unaudited

BENTON COMMUNITY SCHOOL CORP - 1058000

Net Pension Liability as of 2020	\$1,775,086
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,245
- Net Difference Between Projected and Actual Investment	(1,142,512)
- Change of Assumptions	582,244
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,858)
Pension Expense/Income	(73,076)
Contributions	(357,201)
Total Activity in FY 2021	(1,012,158)
Net Pension Liability as of 2021	\$762,928

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1059000
 Submission Unit Name: NEW ALBANY TWP TRUSTEES OFFICE

Wages: \$115,442 Proportionate Share: 0.0000209

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$64,334	\$27,501

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$941	\$549
Net Difference Between Projected and Actual	0	35,708
Change of Assumptions	13,833	6,177
Changes in Proportion and Differences Between	612	2,175
Total	\$15,386	\$44,609

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,374)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	231
Total	(\$2,143)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,930

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$7,938)
2023	(7,004)
2024	(4,074)
2025	(10,207)
2026	0
Thereafter	0
Total	(\$29,223)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$71,928	\$27,501	(\$9,556)

PERF Net Pension Liability - Unaudited

NEW ALBANY TWP TRUSTEES OFFICE - 1059000

Net Pension Liability as of 2020	\$64,334
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	116
- Net Difference Between Projected and Actual Investment	(41,214)
- Change of Assumptions	21,061
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,723)
Pension Expense/Income	(2,143)
Contributions	(12,930)
Total Activity in FY 2021	(36,833)
Net Pension Liability as of 2021	\$27,501

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1060000
 Submission Unit Name: SPENCER COUNTY

Wages: \$3,919,148 Proportionate Share: 0.0007108

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,161,696	\$935,305

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,990	\$18,675
Net Difference Between Projected and Actual	0	1,214,407
Change of Assumptions	470,464	210,087
Changes in Proportion and Differences Between	36,733	16,318
Total	\$539,187	\$1,459,487

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$80,752)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,066
Total	(\$60,686)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$438,946

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$241,262)
2023	(199,512)
2024	(132,389)
2025	(347,137)
2026	0
Thereafter	0
Total	(\$920,300)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,446,231	\$935,305	(\$325,008)

PERF Net Pension Liability - Unaudited

SPENCER COUNTY - 1060000

Net Pension Liability as of 2020	\$2,161,696
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,040
- Net Difference Between Projected and Actual Investment	(1,399,413)
- Change of Assumptions	710,784
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,170)
Pension Expense/Income	(60,686)
Contributions	(438,946)
Total Activity in FY 2021	(1,226,391)
Net Pension Liability as of 2021	\$935,305

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1060001
 Submission Unit Name: SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$177,068 Proportionate Share: 0.0000321

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$97,861	\$42,239

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,445	\$843
Net Difference Between Projected and Actual	0	54,843
Change of Assumptions	21,246	9,488
Changes in Proportion and Differences Between	7,841	3,967
Total	\$30,532	\$69,141

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,647)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,777
Total	\$130

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,832

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$10,669)
2023	(6,228)
2024	(6,035)
2025	(15,677)
2026	0
Thereafter	0
Total	(\$38,609)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$110,473	\$42,239	(\$14,678)

PERF Net Pension Liability - Unaudited

SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1060001

Net Pension Liability as of 2020	\$97,861
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	182
- Net Difference Between Projected and Actual Investment	(63,218)
- Change of Assumptions	32,148
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,032)
Pension Expense/Income	130
Contributions	(19,832)
Total Activity in FY 2021	(55,622)
Net Pension Liability as of 2021	\$42,239

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1061000
 Submission Unit Name: EASTBROOK COMMUNITY SCHOOL CORP

Wages: \$1,922,640 Proportionate Share: 0.0003487

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,062,575	\$458,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,694	\$9,162
Net Difference Between Projected and Actual	0	595,757
Change of Assumptions	230,798	103,063
Changes in Proportion and Differences Between	7,507	30,231
Total	\$253,999	\$738,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$39,615)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,376)
Total	(\$41,991)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$214,965

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$132,915)
2023	(115,472)
2024	(65,532)
2025	(170,295)
2026	0
Thereafter	0
Total	(\$484,214)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,200,058	\$458,836	(\$159,441)

PERF Net Pension Liability - Unaudited
EASTBROOK COMMUNITY SCHOOL CORP - 1061000

Net Pension Liability as of 2020	\$1,062,575
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,972
- Net Difference Between Projected and Actual Investment	(686,696)
- Change of Assumptions	349,131
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,190)
Pension Expense/Income	(41,991)
Contributions	(214,965)
Total Activity in FY 2021	(603,739)
Net Pension Liability as of 2021	\$458,836

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1062000
 Submission Unit Name: LOOGOOTEE COMMUNITY SCHOOL CORPORATION

Wages: \$401,296 Proportionate Share: 0.0000728

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$232,872	\$95,794

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,276	\$1,913
Net Difference Between Projected and Actual	0	124,379
Change of Assumptions	48,185	21,517
Changes in Proportion and Differences Between	3,012	12,503
Total	\$54,473	\$160,312

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,271)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,089)
Total	(\$12,360)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,944

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$29,895)
2023	(24,073)
2024	(16,316)
2025	(35,555)
2026	0
Thereafter	0
Total	(\$105,839)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$250,543	\$95,794	(\$33,287)

PERF Net Pension Liability - Unaudited

LOGOOTEER COMMUNITY SCHOOL CORPORATION - 1062000

Net Pension Liability as of 2020	\$232,872
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	364
- Net Difference Between Projected and Actual Investment	(144,309)
- Change of Assumptions	75,189
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,018)
Pension Expense/Income	(12,360)
Contributions	(44,944)
Total Activity in FY 2021	(137,078)
Net Pension Liability as of 2021	\$95,794

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1063000
 Submission Unit Name: CITY OF GREENSBURG

Wages: \$2,624,789 Proportionate Share: 0.0004761

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,388,173	\$626,475

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,427	\$12,509
Net Difference Between Projected and Actual	0	813,421
Change of Assumptions	315,121	140,718
Changes in Proportion and Differences Between	95,010	2,769
Total	\$431,558	\$969,417

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$54,088)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	50,451
Total	(\$3,637)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$293,976

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$126,406)
2023	(104,600)
2024	(74,336)
2025	(232,517)
2026	0
Thereafter	0
Total	(\$537,859)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,638,507	\$626,475	(\$217,693)

PERF Net Pension Liability - Unaudited

CITY OF GREENSBURG - 1063000

Net Pension Liability as of 2020	\$1,388,173
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,962
- Net Difference Between Projected and Actual Investment	(932,226)
- Change of Assumptions	463,640
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,539
Pension Expense/Income	(3,637)
Contributions	(293,976)
Total Activity in FY 2021	(761,698)
Net Pension Liability as of 2021	\$626,475

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1066000
 Submission Unit Name: TOWN OF LYNN

Wages: \$264,474 Proportionate Share: 0.0000480

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$134,106	\$63,161

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,160	\$1,261
Net Difference Between Projected and Actual	0	82,008
Change of Assumptions	31,770	14,187
Changes in Proportion and Differences Between	9,702	1,135
Total	\$43,632	\$98,591

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,453)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,763
Total	(\$1,690)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,621

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$14,662)
2023	(10,761)
2024	(6,095)
2025	(23,441)
2026	0
Thereafter	0
Total	(\$54,959)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$165,193	\$63,161	(\$21,948)

PERF Net Pension Liability - Unaudited

TOWN OF LYNN - 1066000

Net Pension Liability as of 2020	\$134,106
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	324
- Net Difference Between Projected and Actual Investment	(93,485)
- Change of Assumptions	45,525
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,002
Pension Expense/Income	(1,690)
Contributions	(29,621)
Total Activity in FY 2021	(70,945)
Net Pension Liability as of 2021	\$63,161

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1067000
 Submission Unit Name: LAFAYETTE TOWNSHIP, FLOYD COUNTY

Wages: \$15,000 Proportionate Share: 0.0000027

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$11,175	\$3,553

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$122	\$71
Net Difference Between Projected and Actual	0	4,613
Change of Assumptions	1,787	798
Changes in Proportion and Differences Between	6,438	5,152
Total	\$8,347	\$10,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$307)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(316)
Total	(\$623)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,680

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$899)
2023	1,140
2024	(1,210)
2025	(1,318)
2026	0
Thereafter	0
Total	(\$2,287)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,292	\$3,553	(\$1,235)

PERF Net Pension Liability - Unaudited
LAFAYETTE TOWNSHIP, FLOYD COUNTY - 1067000

Net Pension Liability as of 2020	\$11,175
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3
- Net Difference Between Projected and Actual Investment	(5,569)
- Change of Assumptions	3,317
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,070)
Pension Expense/Income	(623)
Contributions	(1,680)
Total Activity in FY 2021	(7,622)
Net Pension Liability as of 2021	\$3,553

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1069000
 Submission Unit Name: CENTRAL NOBLE COMMUNITY SCHOOL CORPORATION

Wages: \$2,101,362 Proportionate Share: 0.0003811

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$951,424	\$501,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,152	\$10,013
Net Difference Between Projected and Actual	0	651,112
Change of Assumptions	252,242	112,640
Changes in Proportion and Differences Between	188,698	4,838
Total	\$458,092	\$778,603

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$43,296)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	85,579
Total	\$42,283

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$234,187

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$57,654)
2023	(55,349)
2024	(21,388)
2025	(186,120)
2026	0
Thereafter	0
Total	(\$320,511)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,311,563	\$501,470	(\$174,255)

PERF Net Pension Liability - Unaudited

CENTRAL NOBLE COMMUNITY SCHOOL CORPORATION - 1069000

Net Pension Liability as of 2020	\$951,424
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,056
- Net Difference Between Projected and Actual Investment	(732,539)
- Change of Assumptions	337,839
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	133,594
Pension Expense/Income	42,283
Contributions	(234,187)
Total Activity in FY 2021	(449,954)
Net Pension Liability as of 2021	\$501,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1071000
 Submission Unit Name: CITY OF JASPER

Wages: \$8,350,111 Proportionate Share: 0.0015145

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,647,481	\$1,992,851

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,161	\$39,791
Net Difference Between Projected and Actual	0	2,587,535
Change of Assumptions	1,002,417	447,632
Changes in Proportion and Differences Between	22,121	125,760
Total	\$1,092,699	\$3,200,718

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$172,058)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(62,737)
Total	(\$234,795)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$930,543

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$581,573)
2023	(493,732)
2024	(293,072)
2025	(739,642)
2026	0
Thereafter	0
Total	(\$2,108,019)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,212,180	\$1,992,851	(\$692,495)

PERF Net Pension Liability - Unaudited

CITY OF JASPER - 1071000

Net Pension Liability as of 2020	\$4,647,481
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,428
- Net Difference Between Projected and Actual Investment	(2,985,284)
- Change of Assumptions	1,523,126
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,562)
Pension Expense/Income	(234,795)
Contributions	(930,543)
Total Activity in FY 2021	(2,654,630)
Net Pension Liability as of 2021	\$1,992,851

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1072000
 Submission Unit Name: CENTRE TOWNSHIP-ST JOSEPH COUNTY

Wages: \$1,029,865 Proportionate Share: 0.0001868

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$464,839	\$245,800

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,407	\$4,908
Net Difference Between Projected and Actual	0	319,149
Change of Assumptions	123,639	55,211
Changes in Proportion and Differences Between	86,067	1,265
Total	\$218,113	\$380,533

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$21,222)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,952
Total	\$8,730

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$115,345

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$34,964)
2023	(26,225)
2024	(10,003)
2025	(91,228)
2026	0
Thereafter	0
Total	(\$162,420)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$642,876	\$245,800	(\$85,413)

PERF Net Pension Liability - Unaudited
CENTRE TOWNSHIP-ST JOSEPH COUNTY - 1072000

Net Pension Liability as of 2020	\$464,839
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,504
- Net Difference Between Projected and Actual Investment	(358,932)
- Change of Assumptions	165,281
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,723
Pension Expense/Income	8,730
Contributions	(115,345)
Total Activity in FY 2021	(219,039)
Net Pension Liability as of 2021	\$245,800

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1073000
 Submission Unit Name: CARROLL COUNTY

Wages: \$4,164,141 Proportionate Share: 0.0007553

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,270,128	\$993,860

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,993	\$19,844
Net Difference Between Projected and Actual	0	1,290,436
Change of Assumptions	499,918	223,240
Changes in Proportion and Differences Between	13,796	8,571
Total	\$547,707	\$1,542,091

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$85,808)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(67,208)
Total	(\$153,016)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$461,383

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$268,004)
2023	(222,211)
2024	(135,301)
2025	(368,868)
2026	0
Thereafter	0
Total	(\$994,384)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,599,379	\$993,860	(\$345,356)

PERF Net Pension Liability - Unaudited

CARROLL COUNTY - 1073000

Net Pension Liability as of 2020	\$2,270,128
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,408
- Net Difference Between Projected and Actual Investment	(1,484,722)
- Change of Assumptions	749,678
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,767
Pension Expense/Income	(153,016)
Contributions	(461,383)
Total Activity in FY 2021	(1,276,268)
Net Pension Liability as of 2021	\$993,860

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1074000
 Submission Unit Name: VERMILLION COUNTY

Wages: \$3,278,875 Proportionate Share: 0.0005947

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,733,404	\$782,535

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,765	\$15,625
Net Difference Between Projected and Actual	0	1,016,050
Change of Assumptions	393,620	175,772
Changes in Proportion and Differences Between	52,978	5,875
Total	\$473,363	\$1,213,322

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$67,562)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,523
Total	(\$63,039)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$365,844

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$198,422)
2023	(158,092)
2024	(93,010)
2025	(290,435)
2026	0
Thereafter	0
Total	(\$739,959)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,046,671	\$782,535	(\$271,923)

PERF Net Pension Liability - Unaudited

VERMILLION COUNTY - 1074000

Net Pension Liability as of 2020	\$1,733,404
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,702
- Net Difference Between Projected and Actual Investment	(1,164,401)
- Change of Assumptions	579,017
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,696
Pension Expense/Income	(63,039)
Contributions	(365,844)
Total Activity in FY 2021	(950,869)
Net Pension Liability as of 2021	\$782,535

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1075000
 Submission Unit Name: PORTER COUNTY

Wages: \$27,636,155 Proportionate Share: 0.0050125

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$14,924,674	\$6,595,687

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$225,591	\$131,696
Net Difference Between Projected and Actual	0	8,563,896
Change of Assumptions	3,317,674	1,481,516
Changes in Proportion and Differences Between	431,043	29,954
Total	\$3,974,308	\$10,207,062

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$569,456)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	365,059
Total	(\$204,397)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,093,972

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,566,591)
2023	(1,360,982)
2024	(857,207)
2025	(2,447,974)
2026	0
Thereafter	0
Total	(\$6,232,754)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,250,612	\$6,595,687	(\$2,291,931)

PERF Net Pension Liability - Unaudited

PORTER COUNTY - 1075000

Net Pension Liability as of 2020	\$14,924,674
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,856
- Net Difference Between Projected and Actual Investment	(9,841,207)
- Change of Assumptions	4,945,836
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(165,103)
Pension Expense/Income	(204,397)
Contributions	(3,093,972)
Total Activity in FY 2021	(8,328,987)
Net Pension Liability as of 2021	\$6,595,687

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1076000
 Submission Unit Name: EASTERN PULASKI COMMUNITY SCHOOL CORPORATION

Wages: \$1,254,187 Proportionate Share: 0.0002275

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$657,238	\$299,355

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,239	\$5,977
Net Difference Between Projected and Actual	0	388,686
Change of Assumptions	150,578	67,241
Changes in Proportion and Differences Between	25,595	61,194
Total	\$186,412	\$523,098

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$25,846)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,152)
Total	(\$69,998)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,470

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$117,127)
2023	(74,394)
2024	(34,060)
2025	(111,105)
2026	0
Thereafter	0
Total	(\$336,686)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$782,945	\$299,355	(\$104,023)

PERF Net Pension Liability - Unaudited

EASTERN PULASKI COMMUNITY SCHOOL CORPORATION - 1076000

Net Pension Liability as of 2020	\$657,238
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,442
- Net Difference Between Projected and Actual Investment	(444,935)
- Change of Assumptions	220,278
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,800
Pension Expense/Income	(69,998)
Contributions	(140,470)
Total Activity in FY 2021	(357,883)
Net Pension Liability as of 2021	\$299,355

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1077000
 Submission Unit Name: STARKE COUNTY

Wages: \$5,236,163 Proportionate Share: 0.0009497

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,807,759	\$1,249,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,742	\$24,952
Net Difference Between Projected and Actual	0	1,622,570
Change of Assumptions	628,587	280,697
Changes in Proportion and Differences Between	113,747	19,300
Total	\$785,076	\$1,947,519

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$107,893)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	102,648
Total	(\$5,245)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$585,915

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$271,895)
2023	(269,058)
2024	(157,681)
2025	(463,809)
2026	0
Thereafter	0
Total	(\$1,162,443)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,268,410	\$1,249,661	(\$434,244)

PERF Net Pension Liability - Unaudited

STARKE COUNTY - 1077000

Net Pension Liability as of 2020	\$2,807,759
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,743
- Net Difference Between Projected and Actual Investment	(1,862,869)
- Change of Assumptions	932,910
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,722)
Pension Expense/Income	(5,245)
Contributions	(585,915)
Total Activity in FY 2021	(1,558,098)
Net Pension Liability as of 2021	\$1,249,661

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1077001
 Submission Unit Name: STARKE COUNTY-ENVIRONMENTAL MANAGEMENT DISTRICT

Wages: \$42,362 Proportionate Share: 0.0000077

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$22,955	\$10,132

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$347	\$202
Net Difference Between Projected and Actual	0	13,156
Change of Assumptions	5,096	2,276
Changes in Proportion and Differences Between	265	852
Total	\$5,708	\$16,486

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$875)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,740)
Total	(\$6,615)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,745

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,171)
2023	(2,523)
2024	(1,325)
2025	(3,759)
2026	0
Thereafter	0
Total	(\$10,778)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,500	\$10,132	(\$3,521)

PERF Net Pension Liability - Unaudited

STARKE COUNTY-ENVIRONMENTAL MANAGEMENT DISTRICT - 1077001

Net Pension Liability as of 2020	\$22,955
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46
- Net Difference Between Projected and Actual Investment	(15,121)
- Change of Assumptions	7,603
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,009
Pension Expense/Income	(6,615)
Contributions	(4,745)
Total Activity in FY 2021	(12,823)
Net Pension Liability as of 2021	\$10,132

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1078000
 Submission Unit Name: NORTH WHITE SCHOOL CORPORATION

Wages: \$665,332 Proportionate Share: 0.0001207

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$342,513	\$158,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,432	\$3,171
Net Difference Between Projected and Actual	0	206,217
Change of Assumptions	79,889	35,675
Changes in Proportion and Differences Between	18,605	17,128
Total	\$103,926	\$262,191

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,712)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,106)
Total	(\$35,818)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,361

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$52,460)
2023	(30,237)
2024	(16,621)
2025	(58,947)
2026	0
Thereafter	0
Total	(\$158,265)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$415,391	\$158,823	(\$55,189)

PERF Net Pension Liability - Unaudited
NORTH WHITE SCHOOL CORPORATION - 1078000

Net Pension Liability as of 2020	\$342,513
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	792
- Net Difference Between Projected and Actual Investment	(235,531)
- Change of Assumptions	115,579
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,649
Pension Expense/Income	(35,818)
Contributions	(74,361)
Total Activity in FY 2021	(183,690)
Net Pension Liability as of 2021	\$158,823

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1079000
 Submission Unit Name: TOWN OF BATTLE GROUND

Wages: \$130,960 Proportionate Share: 0.0000238

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$101,787	\$31,317

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,071	\$625
Net Difference Between Projected and Actual	0	40,662
Change of Assumptions	15,753	7,034
Changes in Proportion and Differences Between	2,021	24,849
Total	\$18,845	\$73,170

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,704)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,018)
Total	(\$12,722)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,667

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$15,667)
2023	(15,537)
2024	(11,499)
2025	(11,622)
2026	0
Thereafter	0
Total	(\$54,325)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$81,908	\$31,317	(\$10,882)

PERF Net Pension Liability - Unaudited

TOWN OF BATTLE GROUND - 1079000

Net Pension Liability as of 2020	\$101,787
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10
- Net Difference Between Projected and Actual Investment	(49,373)
- Change of Assumptions	29,927
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,645)
Pension Expense/Income	(12,722)
Contributions	(14,667)
Total Activity in FY 2021	(70,470)
Net Pension Liability as of 2021	\$31,317

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1080000

Submission Unit Name: NORTH VERMILLION COMMUNITY SCHOOL CORPORATION

Wages: \$1,036,677 Proportionate Share: 0.0001880

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$514,071	\$247,379

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,461	\$4,939
Net Difference Between Projected and Actual	0	321,200
Change of Assumptions	124,433	55,566
Changes in Proportion and Differences Between	82,331	1,126
Total	\$215,225	\$382,831

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$21,358)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	50,085
Total	\$28,727

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$116,040

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$18,045)
2023	(36,565)
2024	(21,182)
2025	(91,814)
2026	0
Thereafter	0
Total	(\$167,606)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$647,006	\$247,379	(\$85,962)

PERF Net Pension Liability - Unaudited

NORTH VERMILLION COMMUNITY SCHOOL CORPORATION - 1080000

Net Pension Liability as of 2020	\$514,071
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,316
- Net Difference Between Projected and Actual Investment	(365,196)
- Change of Assumptions	175,978
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,523
Pension Expense/Income	28,727
Contributions	(116,040)
Total Activity in FY 2021	(266,692)
Net Pension Liability as of 2021	\$247,379

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1081000
 Submission Unit Name: PRAIRIE HEIGHTS COMMUNITY SCH CORP

Wages: \$2,124,495 Proportionate Share: 0.0003853

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,209,668	\$506,996

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,341	\$10,123
Net Difference Between Projected and Actual	0	658,288
Change of Assumptions	255,022	113,881
Changes in Proportion and Differences Between	26,885	49,091
Total	\$299,248	\$831,383

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$43,773)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,551)
Total	(\$51,324)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,575

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$145,305)
2023	(116,864)
2024	(81,796)
2025	(188,170)
2026	0
Thereafter	0
Total	(\$532,135)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,326,017	\$506,996	(\$176,176)

PERF Net Pension Liability - Unaudited
PRAIRIE HEIGHTS COMMUNITY SCH CORP - 1081000

Net Pension Liability as of 2020	\$1,209,668
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,027
- Net Difference Between Projected and Actual Investment	(761,816)
- Change of Assumptions	393,185
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,169)
Pension Expense/Income	(51,324)
Contributions	(233,575)
Total Activity in FY 2021	(702,672)
Net Pension Liability as of 2021	\$506,996

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1082000
 Submission Unit Name: CITY OF MONTICELLO

Wages: \$1,438,468 Proportionate Share: 0.0002609

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$792,249	\$343,305

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,742	\$6,855
Net Difference Between Projected and Actual	0	445,750
Change of Assumptions	172,684	77,113
Changes in Proportion and Differences Between	3,145	47,286
Total	\$187,571	\$577,004

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$29,640)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,073)
Total	(\$50,713)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$160,440

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$115,585)
2023	(97,980)
2024	(48,451)
2025	(127,417)
2026	0
Thereafter	0
Total	(\$389,433)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$897,892	\$343,305	(\$119,295)

PERF Net Pension Liability - Unaudited

CITY OF MONTICELLO - 1082000

Net Pension Liability as of 2020	\$792,249
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,488
- Net Difference Between Projected and Actual Investment	(513,554)
- Change of Assumptions	260,643
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,632
Pension Expense/Income	(50,713)
Contributions	(160,440)
Total Activity in FY 2021	(448,944)
Net Pension Liability as of 2021	\$343,305

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1083000
 Submission Unit Name: LINTON-STOCKTON SCHOOL CORPORATION

Wages: \$1,068,150 Proportionate Share: 0.0001937

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$608,005	\$254,880

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,718	\$5,089
Net Difference Between Projected and Actual	0	330,938
Change of Assumptions	128,206	57,251
Changes in Proportion and Differences Between	35,325	20,062
Total	\$172,249	\$413,340

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,006)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,285
Total	\$5,279

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,629

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$50,682)
2023	(55,193)
2024	(40,618)
2025	(94,598)
2026	0
Thereafter	0
Total	(\$241,091)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$666,622	\$254,880	(\$88,568)

PERF Net Pension Liability - Unaudited
LINTON-STOCKTON SCHOOL CORPORATION - 1083000

Net Pension Liability as of 2020	\$608,005
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,020
- Net Difference Between Projected and Actual Investment	(382,973)
- Change of Assumptions	197,638
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54,460)
Pension Expense/Income	5,279
Contributions	(119,629)
Total Activity in FY 2021	(353,125)
Net Pension Liability as of 2021	\$254,880

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1084000
 Submission Unit Name: CITY OF WESTFIELD

Wages: \$7,797,832 Proportionate Share: 0.0014143

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,604,591	\$1,861,003

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,652	\$37,159
Net Difference Between Projected and Actual	0	2,416,343
Change of Assumptions	936,097	418,017
Changes in Proportion and Differences Between	75,749	299,811
Total	\$1,075,498	\$3,171,330

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$160,675)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(41,800)
Total	(\$202,475)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$862,510

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$542,762)
2023	(523,767)
2024	(338,595)
2025	(690,708)
2026	0
Thereafter	0
Total	(\$2,095,832)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,867,340	\$1,861,003	(\$646,679)

PERF Net Pension Liability - Unaudited

CITY OF WESTFIELD - 1084000

Net Pension Liability as of 2020	\$4,604,591
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,736
- Net Difference Between Projected and Actual Investment	(2,810,422)
- Change of Assumptions	1,477,484
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(352,401)
Pension Expense/Income	(202,475)
Contributions	(862,510)
Total Activity in FY 2021	(2,743,588)
Net Pension Liability as of 2021	\$1,861,003

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1085000
 Submission Unit Name: LAWRENCEBURG COMMUNITY SCHOOL CORP

Wages: \$3,075,530 Proportionate Share: 0.0005578

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,709,241	\$733,980

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,104	\$14,655
Net Difference Between Projected and Actual	0	953,006
Change of Assumptions	369,197	164,866
Changes in Proportion and Differences Between	68,530	34,819
Total	\$462,831	\$1,167,346

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$63,370)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53,859
Total	(\$9,511)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$331,304

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$152,111)
2023	(170,187)
2024	(109,802)
2025	(272,415)
2026	0
Thereafter	0
Total	(\$704,515)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,919,679	\$733,980	(\$255,050)

PERF Net Pension Liability - Unaudited
LAWRENCEBURG COMMUNITY SCHOOL CORP - 1085000

Net Pension Liability as of 2020	\$1,709,241
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,115
- Net Difference Between Projected and Actual Investment	(1,099,289)
- Change of Assumptions	560,465
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(98,737)
Pension Expense/Income	(9,511)
Contributions	(331,304)
Total Activity in FY 2021	(975,261)
Net Pension Liability as of 2021	\$733,980

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1086000
 Submission Unit Name: JEFFERSON COUNTY

Wages: \$6,115,431 Proportionate Share: 0.0011092

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,251,152	\$1,459,538

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,920	\$29,143
Net Difference Between Projected and Actual	0	1,895,077
Change of Assumptions	734,157	327,840
Changes in Proportion and Differences Between	144,608	6,682
Total	\$928,685	\$2,258,742

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$126,013)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	108,372
Total	(\$17,641)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$684,735

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$322,580)
2023	(288,461)
2024	(177,310)
2025	(541,706)
2026	0
Thereafter	0
Total	(\$1,330,057)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,817,332	\$1,459,538	(\$507,174)

PERF Net Pension Liability - Unaudited

JEFFERSON COUNTY - 1086000

Net Pension Liability as of 2020	\$3,251,152
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,827
- Net Difference Between Projected and Actual Investment	(2,173,323)
- Change of Assumptions	1,083,721
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,463)
Pension Expense/Income	(17,641)
Contributions	(684,735)
Total Activity in FY 2021	(1,791,614)
Net Pension Liability as of 2021	\$1,459,538

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1087000
 Submission Unit Name: TOWN OF FREMONT

Wages: \$939,874 Proportionate Share: 0.0001705

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$441,280	\$224,352

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,673	\$4,480
Net Difference Between Projected and Actual	0	291,301
Change of Assumptions	112,851	50,394
Changes in Proportion and Differences Between	61,642	3,535
Total	\$182,166	\$349,710

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$19,370)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,211
Total	(\$4,159)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,266

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$42,311)
2023	(28,750)
2024	(13,214)
2025	(83,269)
2026	0
Thereafter	0
Total	(\$167,544)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$586,779	\$224,352	(\$77,960)

PERF Net Pension Liability - Unaudited

TOWN OF FREMONT - 1087000

Net Pension Liability as of 2020	\$441,280
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,300
- Net Difference Between Projected and Actual Investment	(329,067)
- Change of Assumptions	154,401
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,863
Pension Expense/Income	(4,159)
Contributions	(105,266)
Total Activity in FY 2021	(216,928)
Net Pension Liability as of 2021	\$224,352

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1088000
 Submission Unit Name: CITY OF GREENCASTLE

Wages: \$2,091,384 Proportionate Share: 0.0003793

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,118,150	\$499,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,071	\$9,966
Net Difference Between Projected and Actual	0	648,037
Change of Assumptions	251,051	112,108
Changes in Proportion and Differences Between	24,247	21,720
Total	\$292,369	\$791,831

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$43,091)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,840
Total	(\$36,251)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,950

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$143,840)
2023	(108,168)
2024	(62,213)
2025	(185,241)
2026	0
Thereafter	0
Total	(\$499,462)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,305,368	\$499,101	(\$173,432)

PERF Net Pension Liability - Unaudited

CITY OF GREENCASTLE - 1088000

Net Pension Liability as of 2020	\$1,118,150
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,308
- Net Difference Between Projected and Actual Investment	(743,733)
- Change of Assumptions	371,919
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,658
Pension Expense/Income	(36,251)
Contributions	(233,950)
Total Activity in FY 2021	(619,049)
Net Pension Liability as of 2021	\$499,101

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1089000
 Submission Unit Name: TOWN OF HANOVER

Wages: \$570,676 Proportionate Share: 0.0001035

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$259,452	\$136,190

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,658	\$2,719
Net Difference Between Projected and Actual	0	176,831
Change of Assumptions	68,505	30,591
Changes in Proportion and Differences Between	48,113	17,312
Total	\$121,276	\$227,453

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,758)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,313
Total	(\$3,445)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,916

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$27,250)
2023	(22,381)
2024	(5,998)
2025	(50,548)
2026	0
Thereafter	0
Total	(\$106,177)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$356,197	\$136,190	(\$47,325)

PERF Net Pension Liability - Unaudited

TOWN OF HANOVER - 1089000

Net Pension Liability as of 2020	\$259,452
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	825
- Net Difference Between Projected and Actual Investment	(199,036)
- Change of Assumptions	91,973
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,337
Pension Expense/Income	(3,445)
Contributions	(63,916)
Total Activity in FY 2021	(123,262)
Net Pension Liability as of 2021	\$136,190

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1090000
 Submission Unit Name: CITY OF PERU

Wages: \$1,649,269 Proportionate Share: 0.0002991

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$941,759	\$393,570

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,461	\$7,858
Net Difference Between Projected and Actual	0	511,015
Change of Assumptions	197,968	88,403
Changes in Proportion and Differences Between	38,111	33,387
Total	\$249,540	\$640,663

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$33,980)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,732
Total	(\$7,248)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$184,718

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$90,319)
2023	(91,313)
2024	(63,419)
2025	(146,072)
2026	0
Thereafter	0
Total	(\$391,123)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,029,358	\$393,570	(\$136,761)

PERF Net Pension Liability - Unaudited

CITY OF PERU - 1090000

Net Pension Liability as of 2020	\$941,759
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,562
- Net Difference Between Projected and Actual Investment	(591,614)
- Change of Assumptions	305,788
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(71,959)
Pension Expense/Income	(7,248)
Contributions	(184,718)
Total Activity in FY 2021	(548,189)
Net Pension Liability as of 2021	\$393,570

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1091000

Submission Unit Name: SOUTH MADISON COMMUNITY SCHOOL CORP

Wages: \$3,822,487 Proportionate Share: 0.0006933

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,164,112	\$912,277

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,203	\$18,215
Net Difference Between Projected and Actual	0	1,184,509
Change of Assumptions	458,881	204,915
Changes in Proportion and Differences Between	12,586	64,253
Total	\$502,670	\$1,471,892

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$78,764)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,133
Total	(\$74,631)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$424,892

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$260,559)
2023	(226,886)
2024	(143,186)
2025	(338,591)
2026	0
Thereafter	0
Total	(\$969,222)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,386,005	\$912,277	(\$317,007)

PERF Net Pension Liability - Unaudited
SOUTH MADISON COMMUNITY SCHOOL CORP - 1091000

Net Pension Liability as of 2020	\$2,164,112
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,702
- Net Difference Between Projected and Actual Investment	(1,369,722)
- Change of Assumptions	704,877
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(91,169)
Pension Expense/Income	(74,631)
Contributions	(424,892)
Total Activity in FY 2021	(1,251,835)
Net Pension Liability as of 2021	\$912,277

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1092000
 Submission Unit Name: CROWN POINT COMMUNITY SCHOOL CORPORATION

Wages: \$9,668,096 Proportionate Share: 0.0017536

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,359,086	\$2,307,471

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,922	\$46,073
Net Difference Between Projected and Actual	0	2,996,040
Change of Assumptions	1,160,673	518,302
Changes in Proportion and Differences Between	191,035	67,743
Total	\$1,430,630	\$3,628,158

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$199,222)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	67,803
Total	(\$131,419)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,080,833

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$554,931)
2023	(452,881)
2024	(333,303)
2025	(856,413)
2026	0
Thereafter	0
Total	(\$2,197,528)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,035,047	\$2,307,471	(\$801,822)

PERF Net Pension Liability - Unaudited

CROWN POINT COMMUNITY SCHOOL CORPORATION - 1092000

Net Pension Liability as of 2020	\$5,359,086
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,854
- Net Difference Between Projected and Actual Investment	(3,454,691)
- Change of Assumptions	1,758,980
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(153,506)
Pension Expense/Income	(131,419)
Contributions	(1,080,833)
Total Activity in FY 2021	(3,051,615)
Net Pension Liability as of 2021	\$2,307,471

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1093000
 Submission Unit Name: CITY OF MISHAWAKA

Wages: \$7,079,921 Proportionate Share: 0.0012841

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,876,978	\$1,689,680

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,792	\$33,738
Net Difference Between Projected and Actual	0	2,193,895
Change of Assumptions	849,920	379,534
Changes in Proportion and Differences Between	11,417	22,352
Total	\$919,129	\$2,629,519

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$145,883)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,121)
Total	(\$190,004)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$784,748

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$462,866)
2023	(386,252)
2024	(234,151)
2025	(627,121)
2026	0
Thereafter	0
Total	(\$1,710,390)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,419,254	\$1,689,680	(\$587,146)

PERF Net Pension Liability - Unaudited

CITY OF MISHAWAKA - 1093000

Net Pension Liability as of 2020	\$3,876,978
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,418
- Net Difference Between Projected and Actual Investment	(2,525,702)
- Change of Assumptions	1,278,186
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,552
Pension Expense/Income	(190,004)
Contributions	(784,748)
Total Activity in FY 2021	(2,187,298)
Net Pension Liability as of 2021	\$1,689,680

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1094000
 Submission Unit Name: CHARLES A BEARD MEMORIAL SCHOOL CORPORATION

Wages: \$913,691 Proportionate Share: 0.0001657

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$454,871	\$218,036

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,457	\$4,354
Net Difference Between Projected and Actual	0	283,100
Change of Assumptions	109,674	48,975
Changes in Proportion and Differences Between	44,891	5,933
Total	\$162,022	\$342,362

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$18,825)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,395
Total	(\$9,430)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$102,333

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$47,730)
2023	(32,603)
2024	(19,082)
2025	(80,925)
2026	0
Thereafter	0
Total	(\$180,340)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$570,260	\$218,036	(\$75,765)

PERF Net Pension Liability - Unaudited

CHARLES A BEARD MEMORIAL SCHOOL CORPORATION - 1094000

Net Pension Liability as of 2020	\$454,871
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,151
- Net Difference Between Projected and Actual Investment	(322,030)
- Change of Assumptions	155,475
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,332
Pension Expense/Income	(9,430)
Contributions	(102,333)
Total Activity in FY 2021	(236,835)
Net Pension Liability as of 2021	\$218,036

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1095000
 Submission Unit Name: DELAWARE COUNTY

Wages: \$17,696,131 Proportionate Share: 0.0032096

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$10,072,411	\$4,223,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$144,451	\$84,328
Net Difference Between Projected and Actual	0	5,483,627
Change of Assumptions	2,124,370	948,643
Changes in Proportion and Differences Between	42,919	382,106
Total	\$2,311,740	\$6,898,704

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$364,634)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(87,606)
Total	(\$452,240)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,965,275

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,260,052)
2023	(1,083,285)
2024	(676,143)
2025	(1,567,484)
2026	0
Thereafter	0
Total	(\$4,586,964)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,045,898	\$4,223,345	(\$1,467,568)

PERF Net Pension Liability - Unaudited

DELAWARE COUNTY - 1095000

Net Pension Liability as of 2020	\$10,072,411
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,904
- Net Difference Between Projected and Actual Investment	(6,345,663)
- Change of Assumptions	3,274,396
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(377,188)
Pension Expense/Income	(452,240)
Contributions	(1,965,275)
Total Activity in FY 2021	(5,849,066)
Net Pension Liability as of 2021	\$4,223,345

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1097000

Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP

Wages: \$11,352,004 Proportionate Share: 0.0020590

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$6,697,724	\$2,709,330

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,667	\$54,097
Net Difference Between Projected and Actual	0	3,517,818
Change of Assumptions	1,362,811	608,567
Changes in Proportion and Differences Between	0	580,283
Total	\$1,455,478	\$4,760,765

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$233,917)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(199,307)
Total	(\$433,224)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,254,192

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$992,392)
2023	(815,476)
2024	(491,857)
2025	(1,005,562)
2026	0
Thereafter	0
Total	(\$3,305,287)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,086,087	\$2,709,330	(\$941,464)

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP - 1097000

Net Pension Liability as of 2020	\$6,697,724
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,832
- Net Difference Between Projected and Actual Investment	(4,091,035)
- Change of Assumptions	2,149,770
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(369,545)
Pension Expense/Income	(433,224)
Contributions	(1,254,192)
Total Activity in FY 2021	(3,988,394)
Net Pension Liability as of 2021	\$2,709,330

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1098000
 Submission Unit Name: MADISON GRANT SCHOOL CORP

Wages: \$1,148,883 Proportionate Share: 0.0002084

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$619,181	\$274,223

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,379	\$5,475
Net Difference Between Projected and Actual	0	356,053
Change of Assumptions	137,936	61,596
Changes in Proportion and Differences Between	11,467	14,987
Total	\$158,782	\$438,111

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,676)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,087)
Total	(\$44,763)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,674

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$77,391)
2023	(64,847)
2024	(35,314)
2025	(101,777)
2026	0
Thereafter	0
Total	(\$279,329)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$717,212	\$274,223	(\$95,289)

PERF Net Pension Liability - Unaudited

MADISON GRANT SCHOOL CORP - 1098000

Net Pension Liability as of 2020	\$619,181
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,247
- Net Difference Between Projected and Actual Investment	(409,045)
- Change of Assumptions	205,351
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,926
Pension Expense/Income	(44,763)
Contributions	(128,674)
Total Activity in FY 2021	(344,958)
Net Pension Liability as of 2021	\$274,223

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1100000
 Submission Unit Name: TOWN OF CUMBERLAND

Wages: \$1,469,901 Proportionate Share: 0.0002666

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$789,531	\$350,805

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,999	\$7,005
Net Difference Between Projected and Actual	0	455,488
Change of Assumptions	176,457	78,797
Changes in Proportion and Differences Between	30,551	7,622
Total	\$219,007	\$548,912

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$30,288)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,891)
Total	(\$69,179)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$164,054

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$88,242)
2023	(66,786)
2024	(44,677)
2025	(130,200)
2026	0
Thereafter	0
Total	(\$329,905)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$917,509	\$350,805	(\$121,901)

PERF Net Pension Liability - Unaudited

TOWN OF CUMBERLAND - 1100000

Net Pension Liability as of 2020	\$789,531
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,606
- Net Difference Between Projected and Actual Investment	(523,059)
- Change of Assumptions	262,165
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,795
Pension Expense/Income	(69,179)
Contributions	(164,054)
Total Activity in FY 2021	(438,726)
Net Pension Liability as of 2021	\$350,805

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1102000
 Submission Unit Name: NORTH KNOX SCHOOL CORPORATION

Wages: \$820,232 Proportionate Share: 0.0001488

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$443,394	\$195,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,697	\$3,910
Net Difference Between Projected and Actual	0	254,226
Change of Assumptions	98,488	43,980
Changes in Proportion and Differences Between	21,173	6,028
Total	\$126,358	\$308,144

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,905)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,294
Total	(\$12,611)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,863

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$48,503)
2023	(35,086)
2024	(25,527)
2025	(72,670)
2026	0
Thereafter	0
Total	(\$181,786)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$512,098	\$195,798	(\$68,038)

PERF Net Pension Liability - Unaudited
NORTH KNOX SCHOOL CORPORATION - 1102000

Net Pension Liability as of 2020	\$443,394
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	884
- Net Difference Between Projected and Actual Investment	(292,173)
- Change of Assumptions	146,893
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,274
Pension Expense/Income	(12,611)
Contributions	(91,863)
Total Activity in FY 2021	(247,596)
Net Pension Liability as of 2021	\$195,798

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1105000
 Submission Unit Name: WHITKO COMMUNITY SCHOOL CORPORATION

Wages: \$1,671,221 Proportionate Share: 0.0003031

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$789,229	\$398,833

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,641	\$7,964
Net Difference Between Projected and Actual	0	517,849
Change of Assumptions	200,616	89,586
Changes in Proportion and Differences Between	108,211	22,772
Total	\$322,468	\$638,171

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,434)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,083
Total	(\$11,351)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$187,171

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$91,724)
2023	(51,326)
2024	(24,625)
2025	(148,028)
2026	0
Thereafter	0
Total	(\$315,703)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,043,124	\$398,833	(\$138,590)

PERF Net Pension Liability - Unaudited
WHITKO COMMUNITY SCHOOL CORPORATION - 1105000

Net Pension Liability as of 2020	\$789,229
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,290
- Net Difference Between Projected and Actual Investment	(585,394)
- Change of Assumptions	275,472
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	115,758
Pension Expense/Income	(11,351)
Contributions	(187,171)
Total Activity in FY 2021	(390,396)
Net Pension Liability as of 2021	\$398,833

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1107000
 Submission Unit Name: ADAMS COUNTY

Wages: \$6,766,586 Proportionate Share: 0.0012273

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,618,130	\$1,614,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,236	\$32,246
Net Difference Between Projected and Actual	0	2,096,852
Change of Assumptions	812,325	362,746
Changes in Proportion and Differences Between	131,266	28,271
Total	\$998,827	\$2,520,115

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$139,430)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	80,219
Total	(\$59,211)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$743,190

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$397,729)
2023	(319,889)
2024	(204,288)
2025	(599,382)
2026	0
Thereafter	0
Total	(\$1,521,288)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,223,776	\$1,614,940	(\$561,175)

PERF Net Pension Liability - Unaudited

ADAMS COUNTY - 1107000

Net Pension Liability as of 2020	\$3,618,130
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,465
- Net Difference Between Projected and Actual Investment	(2,406,505)
- Change of Assumptions	1,203,446
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,195)
Pension Expense/Income	(59,211)
Contributions	(743,190)
Total Activity in FY 2021	(2,003,190)
Net Pension Liability as of 2021	\$1,614,940

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1107001
 Submission Unit Name: ADAMS COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$333,329 Proportionate Share: 0.0000605

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$174,881	\$79,609

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,723	\$1,590
Net Difference Between Projected and Actual	0	103,365
Change of Assumptions	40,044	17,882
Changes in Proportion and Differences Between	7,398	3,767
Total	\$50,165	\$126,604

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,873)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,469
Total	(\$5,404)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,333

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$20,668)
2023	(17,140)
2024	(9,084)
2025	(29,547)
2026	0
Thereafter	0
Total	(\$76,439)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$208,212	\$79,609	(\$27,663)

PERF Net Pension Liability - Unaudited

ADAMS COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 1107001

Net Pension Liability as of 2020	\$174,881
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	383
- Net Difference Between Projected and Actual Investment	(118,332)
- Change of Assumptions	58,600
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,814
Pension Expense/Income	(5,404)
Contributions	(37,333)
Total Activity in FY 2021	(95,272)
Net Pension Liability as of 2021	\$79,609

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1108001
 Submission Unit Name: MONTGOMERY COUNTY-AUDITOR

Wages: \$6,480,271 Proportionate Share: 0.0011754

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,458,956	\$1,546,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,900	\$30,882
Net Difference Between Projected and Actual	0	2,008,180
Change of Assumptions	777,974	347,406
Changes in Proportion and Differences Between	211,743	6,880
Total	\$1,042,617	\$2,393,348

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$133,534)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	176,417
Total	\$42,883

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$725,712

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$289,844)
2023	(295,678)
2024	(191,175)
2025	(574,034)
2026	0
Thereafter	0
Total	(\$1,350,731)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,045,161	\$1,546,647	(\$537,444)

PERF Net Pension Liability - Unaudited

MONTGOMERY COUNTY-AUDITOR - 1108001

Net Pension Liability as of 2020	\$3,458,956
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,176
- Net Difference Between Projected and Actual Investment	(2,304,211)
- Change of Assumptions	1,151,270
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83,715)
Pension Expense/Income	42,883
Contributions	(725,712)
Total Activity in FY 2021	(1,912,309)
Net Pension Liability as of 2021	\$1,546,647

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1108002
 Submission Unit Name: MONTGOMERY COUNTY-HIGHWAY DEPARTMENT

Wages: \$1,456,145 Proportionate Share: 0.0002641

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$775,637	\$347,515

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,886	\$6,939
Net Difference Between Projected and Actual	0	451,217
Change of Assumptions	174,803	78,059
Changes in Proportion and Differences Between	52,213	3,672
Total	\$238,902	\$539,887

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$30,004)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	47,825
Total	\$17,821

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$163,088

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$56,874)
2023	(72,555)
2024	(42,576)
2025	(128,980)
2026	0
Thereafter	0
Total	(\$300,985)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$908,905	\$347,515	(\$120,758)

PERF Net Pension Liability - Unaudited
MONTGOMERY COUNTY-HIGHWAY DEPARTMENT - 1108002

Net Pension Liability as of 2020	\$775,637
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,619
- Net Difference Between Projected and Actual Investment	(517,599)
- Change of Assumptions	258,354
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,229)
Pension Expense/Income	17,821
Contributions	(163,088)
Total Activity in FY 2021	(428,122)
Net Pension Liability as of 2021	\$347,515

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1109000
 Submission Unit Name: UNION COUNTY/COLLEGE CORNER JSD

Wages: \$1,915,710 Proportionate Share: 0.0003475

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,070,428	\$457,257

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,640	\$9,130
Net Difference Between Projected and Actual	0	593,707
Change of Assumptions	230,003	102,709
Changes in Proportion and Differences Between	1,489	34,652
Total	\$247,132	\$740,198

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$39,479)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,263)
Total	(\$83,742)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$214,553

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$140,726)
2023	(114,630)
2024	(67,999)
2025	(169,711)
2026	0
Thereafter	0
Total	(\$493,066)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,195,928	\$457,257	(\$158,892)

PERF Net Pension Liability - Unaudited
UNION COUNTY/COLLEGE CORNER JSD - 1109000

Net Pension Liability as of 2020	\$1,070,428
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,917
- Net Difference Between Projected and Actual Investment	(685,318)
- Change of Assumptions	350,326
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,199
Pension Expense/Income	(83,742)
Contributions	(214,553)
Total Activity in FY 2021	(613,171)
Net Pension Liability as of 2021	\$457,257

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1110000
 Submission Unit Name: WEST CLARK COMMUNITY SCHOOLS

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,248,684	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	16,531	2,233,439
Total	\$16,531	\$2,233,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(987,101)
Total	(\$987,101)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,393

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$932,891)
2023	(748,929)
2024	(535,088)
2025	0
2026	0
Thereafter	0
Total	(\$2,216,908)

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

PERF Net Pension Liability - Unaudited

WEST CLARK COMMUNITY SCHOOLS - 1110000

Net Pension Liability as of 2020	\$2,248,684
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,649)
- Net Difference Between Projected and Actual Investment	(192,451)
- Change of Assumptions	468,532
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,505,622)
Pension Expense/Income	(987,101)
Contributions	(22,393)
Total Activity in FY 2021	(2,248,684)
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1111000
 Submission Unit Name: CITY OF SCOTTSBURG

Wages: \$3,271,075 Proportionate Share: 0.0005933

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,865,698	\$780,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,702	\$15,588
Net Difference Between Projected and Actual	0	1,013,658
Change of Assumptions	392,693	175,358
Changes in Proportion and Differences Between	41,539	156,315
Total	\$460,934	\$1,360,919

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$67,403)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,774)
Total	(\$82,177)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$365,128

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$246,097)
2023	(238,634)
2024	(125,502)
2025	(289,752)
2026	0
Thereafter	0
Total	(\$899,985)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,041,853	\$780,692	(\$271,282)

PERF Net Pension Liability - Unaudited

CITY OF SCOTTSBURG - 1111000

Net Pension Liability as of 2020	\$1,865,698
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,108
- Net Difference Between Projected and Actual Investment	(1,173,332)
- Change of Assumptions	606,068
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(73,545)
Pension Expense/Income	(82,177)
Contributions	(365,128)
Total Activity in FY 2021	(1,085,006)
Net Pension Liability as of 2021	\$780,692

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1112000
 Submission Unit Name: ARGOS COMMUNITY SCHOOLS

Wages: \$697,214 Proportionate Share: 0.0001265

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$376,039	\$166,455

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,693	\$3,324
Net Difference Between Projected and Actual	0	216,126
Change of Assumptions	83,728	37,389
Changes in Proportion and Differences Between	15,419	751
Total	\$104,840	\$257,590

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,371)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,309
Total	(\$7,062)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,088

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$36,239)
2023	(33,248)
2024	(21,484)
2025	(61,779)
2026	0
Thereafter	0
Total	(\$152,750)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$435,352	\$166,455	(\$57,841)

PERF Net Pension Liability - Unaudited

ARGOS COMMUNITY SCHOOLS - 1112000

Net Pension Liability as of 2020	\$376,039
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	756
- Net Difference Between Projected and Actual Investment	(248,309)
- Change of Assumptions	124,690
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,571)
Pension Expense/Income	(7,062)
Contributions	(78,088)
Total Activity in FY 2021	(209,584)
Net Pension Liability as of 2021	\$166,455

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1113000
 Submission Unit Name: CITY OF PORTAGE

Wages: \$8,318,857 Proportionate Share: 0.0015088

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,635,399	\$1,985,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,905	\$39,642
Net Difference Between Projected and Actual	0	2,577,797
Change of Assumptions	998,645	445,947
Changes in Proportion and Differences Between	6,556	82,789
Total	\$1,073,106	\$3,146,175

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$171,411)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	51,858
Total	(\$119,553)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$931,712

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$570,767)
2023	(473,181)
2024	(292,264)
2025	(736,857)
2026	0
Thereafter	0
Total	(\$2,073,069)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,192,563	\$1,985,351	(\$689,889)

PERF Net Pension Liability - Unaudited

CITY OF PORTAGE - 1113000

Net Pension Liability as of 2020	\$4,635,399
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,373
- Net Difference Between Projected and Actual Investment	(2,974,512)
- Change of Assumptions	1,518,521
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(151,165)
Pension Expense/Income	(119,553)
Contributions	(931,712)
Total Activity in FY 2021	(2,650,048)
Net Pension Liability as of 2021	\$1,985,351

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1114000

Submission Unit Name: SOUTHWEST SCHOOL CORPORATION OF SULLIVAN COUNTY

Wages: \$1,362,469 Proportionate Share: 0.0002471

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$695,597	\$325,146

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,121	\$6,492
Net Difference Between Projected and Actual	0	422,172
Change of Assumptions	163,551	73,034
Changes in Proportion and Differences Between	69,908	1,429
Total	\$244,580	\$503,127

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$28,072)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	39,931
Total	\$11,859

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,587

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$55,753)
2023	(49,514)
2024	(32,605)
2025	(120,675)
2026	0
Thereafter	0
Total	(\$258,547)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$850,399	\$325,146	(\$112,985)

PERF Net Pension Liability - Unaudited

SOUTHWEST SCHOOL CORPORATION OF SULLIVAN COUNTY - 1114000

Net Pension Liability as of 2020	\$695,597
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,644
- Net Difference Between Projected and Actual Investment	(481,704)
- Change of Assumptions	235,450
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,887
Pension Expense/Income	11,859
Contributions	(152,587)
Total Activity in FY 2021	(370,451)
Net Pension Liability as of 2021	\$325,146

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1115000
 Submission Unit Name: PIKE TOWNSHIP, MARION COUNTY

Wages: \$3,605,046 Proportionate Share: 0.0006539

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,947,248	\$860,433

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,429	\$17,180
Net Difference Between Projected and Actual	0	1,117,193
Change of Assumptions	432,803	193,269
Changes in Proportion and Differences Between	350,492	7,686
Total	\$812,724	\$1,335,328

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$74,288)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	317,435
Total	\$243,147

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$398,502

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$37,047
2023	(127,317)
2024	(112,988)
2025	(319,346)
2026	0
Thereafter	0
Total	(\$522,604)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,250,409	\$860,433	(\$298,991)

PERF Net Pension Liability - Unaudited

PIKE TOWNSHIP, MARION COUNTY - 1115000

Net Pension Liability as of 2020	\$1,947,248
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,893
- Net Difference Between Projected and Actual Investment	(1,283,846)
- Change of Assumptions	645,259
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(296,766)
Pension Expense/Income	243,147
Contributions	(398,502)
Total Activity in FY 2021	(1,086,815)
Net Pension Liability as of 2021	\$860,433

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1116000
 Submission Unit Name: CITY OF BLOOMINGTON

Wages: \$17,989,273 Proportionate Share: 0.0032628

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,588,846	\$4,293,348

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$146,845	\$85,725
Net Difference Between Projected and Actual	0	5,574,520
Change of Assumptions	2,159,582	964,367
Changes in Proportion and Differences Between	381,559	28,002
Total	\$2,687,986	\$6,652,614

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$370,678)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	287,861
Total	(\$82,817)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,002,448

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$983,283)
2023	(857,702)
2024	(530,177)
2025	(1,593,466)
2026	0
Thereafter	0
Total	(\$3,964,628)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,228,987	\$4,293,348	(\$1,491,893)

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON - 1116000

Net Pension Liability as of 2020	\$9,588,846
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,976
- Net Difference Between Projected and Actual Investment	(6,395,170)
- Change of Assumptions	3,193,130
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,169)
Pension Expense/Income	(82,817)
Contributions	(2,002,448)
Total Activity in FY 2021	(5,295,498)
Net Pension Liability as of 2021	\$4,293,348

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1116001
 Submission Unit Name: CITY OF BLOOMINGTON-BLOOMINGTON PUB TRANSPORTATION

Wages: \$3,220,770 Proportionate Share: 0.0005842

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,805,592	\$768,718

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,292	\$15,349
Net Difference Between Projected and Actual	0	998,110
Change of Assumptions	386,670	172,669
Changes in Proportion and Differences Between	27,717	116,498
Total	\$440,679	\$1,302,626

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$66,369)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,953)
Total	(\$78,322)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$356,905

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$239,617)
2023	(220,444)
2024	(116,579)
2025	(285,307)
2026	0
Thereafter	0
Total	(\$861,947)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,010,535	\$768,718	(\$267,121)

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON-BLOOMINGTON PUB TRANSPORTATION - 1116001

Net Pension Liability as of 2020	\$1,805,592
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,195
- Net Difference Between Projected and Actual Investment	(1,152,639)
- Change of Assumptions	590,211
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,414)
Pension Expense/Income	(78,322)
Contributions	(356,905)
Total Activity in FY 2021	(1,036,874)
Net Pension Liability as of 2021	\$768,718

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1116002
 Submission Unit Name: CITY OF BLOOMINGTON-UTILITIES DEPARTMENT

Wages: \$8,761,952 Proportionate Share: 0.0015892

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,760,443	\$2,091,145

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,523	\$41,754
Net Difference Between Projected and Actual	0	2,715,161
Change of Assumptions	1,051,860	469,711
Changes in Proportion and Differences Between	75,360	21,061
Total	\$1,198,743	\$3,247,687

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$180,545)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	68,452
Total	(\$112,093)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$973,441

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$534,481)
2023	(458,086)
2024	(280,253)
2025	(776,124)
2026	0
Thereafter	0
Total	(\$2,048,944)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,469,261	\$2,091,145	(\$726,651)

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON-UTILITIES DEPARTMENT - 1116002

Net Pension Liability as of 2020	\$4,760,443
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,343
- Net Difference Between Projected and Actual Investment	(3,122,578)
- Change of Assumptions	1,574,026
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,555)
Pension Expense/Income	(112,093)
Contributions	(973,441)
Total Activity in FY 2021	(2,669,298)
Net Pension Liability as of 2021	\$2,091,145

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1117000
 Submission Unit Name: SOUTHEAST FOUNTAIN SCHOOL CORPORATION

Wages: \$1,686,319 Proportionate Share: 0.0003059

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$867,457	\$402,518

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,767	\$8,037
Net Difference Between Projected and Actual	0	522,633
Change of Assumptions	202,469	90,413
Changes in Proportion and Differences Between	52,707	2,135
Total	\$268,943	\$623,218

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,752)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,022
Total	(\$7,730)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$188,401

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$90,126)
2023	(72,764)
2024	(41,992)
2025	(149,393)
2026	0
Thereafter	0
Total	(\$354,275)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,052,761	\$402,518	(\$139,871)

PERF Net Pension Liability - Unaudited
SOUTHEAST FOUNTAIN SCHOOL CORPORATION - 1117000

Net Pension Liability as of 2020	\$867,457
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,008
- Net Difference Between Projected and Actual Investment	(596,873)
- Change of Assumptions	292,798
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,259
Pension Expense/Income	(7,730)
Contributions	(188,401)
Total Activity in FY 2021	(464,939)
Net Pension Liability as of 2021	\$402,518

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1118000
 Submission Unit Name: TIPPECANOE VALLEY SCHOOL CORPORATION

Wages: \$1,645,124 Proportionate Share: 0.0002984

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$797,686	\$392,649

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,430	\$7,840
Net Difference Between Projected and Actual	0	509,819
Change of Assumptions	197,505	88,196
Changes in Proportion and Differences Between	86,647	20,769
Total	\$297,582	\$626,624

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$33,900)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	462
Total	(\$33,438)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$184,249

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$90,422)
2023	(63,671)
2024	(29,220)
2025	(145,729)
2026	0
Thereafter	0
Total	(\$329,042)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,026,949	\$392,649	(\$136,441)

PERF Net Pension Liability - Unaudited
TIPPECANOE VALLEY SCHOOL CORPORATION - 1118000

Net Pension Liability as of 2020	\$797,686
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,167
- Net Difference Between Projected and Actual Investment	(578,088)
- Change of Assumptions	275,513
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	113,058
Pension Expense/Income	(33,438)
Contributions	(184,249)
Total Activity in FY 2021	(405,037)
Net Pension Liability as of 2021	\$392,649

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1119000
 Submission Unit Name: ATTICA CONSOLIDATED SCHOOL CORP

Wages: \$512,043 Proportionate Share: 0.0000929

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$287,239	\$122,242

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,181	\$2,441
Net Difference Between Projected and Actual	0	158,720
Change of Assumptions	61,489	27,458
Changes in Proportion and Differences Between	15,765	14,059
Total	\$81,435	\$202,678

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$10,554)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(42,802)
Total	(\$53,356)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,347

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$35,061)
2023	(22,373)
2024	(18,440)
2025	(45,369)
2026	0
Thereafter	0
Total	(\$121,243)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$319,717	\$122,242	(\$42,478)

PERF Net Pension Liability - Unaudited

ATTICA CONSOLIDATED SCHOOL CORP - 1119000

Net Pension Liability as of 2020	\$287,239
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	508
- Net Difference Between Projected and Actual Investment	(183,303)
- Change of Assumptions	93,880
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,621
Pension Expense/Income	(53,356)
Contributions	(57,347)
Total Activity in FY 2021	(164,997)
Net Pension Liability as of 2021	\$122,242

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1120000
 Submission Unit Name: SOUTH HENRY SCHOOL CORPORATION

Wages: \$414,294 Proportionate Share: 0.0000751

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$219,885	\$98,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,380	\$1,973
Net Difference Between Projected and Actual	0	128,309
Change of Assumptions	49,707	22,197
Changes in Proportion and Differences Between	6,059	15,161
Total	\$59,146	\$167,640

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,532)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,358)
Total	(\$19,890)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,400

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$33,775)
2023	(26,105)
2024	(11,937)
2025	(36,677)
2026	0
Thereafter	0
Total	(\$108,494)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$258,458	\$98,820	(\$34,339)

PERF Net Pension Liability - Unaudited
SOUTH HENRY SCHOOL CORPORATION - 1120000

Net Pension Liability as of 2020	\$219,885
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	463
- Net Difference Between Projected and Actual Investment	(147,128)
- Change of Assumptions	73,325
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,565
Pension Expense/Income	(19,890)
Contributions	(46,400)
Total Activity in FY 2021	(121,065)
Net Pension Liability as of 2021	\$98,820

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1121000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY

Wages: \$1,373,337 Proportionate Share: 0.0002491

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$719,760	\$327,778

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,211	\$6,545
Net Difference Between Projected and Actual	0	425,589
Change of Assumptions	164,874	73,625
Changes in Proportion and Differences Between	39,690	8,202
Total	\$215,775	\$513,961

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$28,300)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,543
Total	(\$11,757)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,629

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$72,050)
2023	(67,119)
2024	(37,363)
2025	(121,654)
2026	0
Thereafter	0
Total	(\$298,186)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$857,282	\$327,778	(\$113,899)

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY - 1121000

Net Pension Liability as of 2020	\$719,760
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,578
- Net Difference Between Projected and Actual Investment	(487,189)
- Change of Assumptions	241,217
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,798
Pension Expense/Income	(11,757)
Contributions	(153,629)
Total Activity in FY 2021	(391,982)
Net Pension Liability as of 2021	\$327,778

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1122000
 Submission Unit Name: SCOTT COUNTY SCH DIST 1

Wages: \$1,720,932 Proportionate Share: 0.0003121

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$931,792	\$410,676

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,046	\$8,200
Net Difference Between Projected and Actual	0	533,225
Change of Assumptions	206,573	92,246
Changes in Proportion and Differences Between	12,271	63,610
Total	\$232,890	\$697,281

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$35,457)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,300)
Total	(\$66,757)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$191,771

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$140,324)
2023	(117,478)
2024	(54,167)
2025	(152,422)
2026	0
Thereafter	0
Total	(\$464,391)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,074,098	\$410,676	(\$142,706)

PERF Net Pension Liability - Unaudited

SCOTT COUNTY SCH DIST 1 - 1122000

Net Pension Liability as of 2020	\$931,792
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,848
- Net Difference Between Projected and Actual Investment	(612,971)
- Change of Assumptions	308,473
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,062
Pension Expense/Income	(66,757)
Contributions	(191,771)
Total Activity in FY 2021	(521,116)
Net Pension Liability as of 2021	\$410,676

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1123000
 Submission Unit Name: FRONTIER SCHOOL CORPORATION

Wages: \$789,756 Proportionate Share: 0.0001432

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$430,406	\$188,429

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,445	\$3,762
Net Difference Between Projected and Actual	0	244,658
Change of Assumptions	94,781	42,325
Changes in Proportion and Differences Between	73,886	1,140
Total	\$175,112	\$291,885

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,269)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,474
Total	\$3,205

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,006

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$11,597)
2023	(9,702)
2024	(25,540)
2025	(69,934)
2026	0
Thereafter	0
Total	(\$116,773)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$492,825	\$188,429	(\$65,477)

PERF Net Pension Liability - Unaudited

FRONTIER SCHOOL CORPORATION - 1123000

Net Pension Liability as of 2020	\$430,406
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	836
- Net Difference Between Projected and Actual Investment	(281,494)
- Change of Assumptions	142,135
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,653)
Pension Expense/Income	3,205
Contributions	(88,006)
Total Activity in FY 2021	(241,977)
Net Pension Liability as of 2021	\$188,429

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1124000
 Submission Unit Name: CITY OF COLUMBUS

Wages: \$9,720,154 Proportionate Share: 0.0017630

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,173,331	\$2,319,840

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,345	\$46,320
Net Difference Between Projected and Actual	0	3,012,100
Change of Assumptions	1,166,894	521,080
Changes in Proportion and Differences Between	164,864	59,886
Total	\$1,411,103	\$3,639,386

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$200,290)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,673
Total	(\$171,617)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,087,983

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$584,870)
2023	(499,103)
2024	(283,305)
2025	(861,005)
2026	0
Thereafter	0
Total	(\$2,228,283)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,067,397	\$2,319,840	(\$806,120)

PERF Net Pension Liability - Unaudited

CITY OF COLUMBUS - 1124000

Net Pension Liability as of 2020	\$5,173,331
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,827
- Net Difference Between Projected and Actual Investment	(3,454,854)
- Change of Assumptions	1,723,720
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	126,416
Pension Expense/Income	(171,617)
Contributions	(1,087,983)
Total Activity in FY 2021	(2,853,491)
Net Pension Liability as of 2021	\$2,319,840

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1125000
 Submission Unit Name: DECATUR TWP M.S.D.

Wages: \$10,431,204 Proportionate Share: 0.0018920

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$6,046,527	\$2,489,584

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,151	\$49,710
Net Difference Between Projected and Actual	0	3,232,497
Change of Assumptions	1,252,277	559,208
Changes in Proportion and Differences Between	213,780	290,764
Total	\$1,551,208	\$4,132,179

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$214,945)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	90,477
Total	(\$124,468)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,161,188

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$644,423)
2023	(588,373)
2024	(424,171)
2025	(924,004)
2026	0
Thereafter	0
Total	(\$2,580,971)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,511,353	\$2,489,584	(\$865,104)

PERF Net Pension Liability - Unaudited

DECATUR TWP M.S.D. - 1125000

Net Pension Liability as of 2020	\$6,046,527
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,496
- Net Difference Between Projected and Actual Investment	(3,749,982)
- Change of Assumptions	1,952,913
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(483,714)
Pension Expense/Income	(124,468)
Contributions	(1,161,188)
Total Activity in FY 2021	(3,556,943)
Net Pension Liability as of 2021	\$2,489,584

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1126000
 Submission Unit Name: BEECH GROVE CITY SCHOOLS

Wages: \$2,124,767 Proportionate Share: 0.0003854

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$984,346	\$507,128

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,345	\$10,126
Net Difference Between Projected and Actual	0	658,459
Change of Assumptions	255,089	113,910
Changes in Proportion and Differences Between	174,443	33,480
Total	\$446,877	\$815,975

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$43,784)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,014
Total	(\$32,770)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$237,974

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$104,114)
2023	(50,053)
2024	(26,712)
2025	(188,219)
2026	0
Thereafter	0
Total	(\$369,098)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,326,361	\$507,128	(\$176,222)

PERF Net Pension Liability - Unaudited

BEECH GROVE CITY SCHOOLS - 1126000

Net Pension Liability as of 2020	\$984,346
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,995
- Net Difference Between Projected and Actual Investment	(742,703)
- Change of Assumptions	346,276
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	186,958
Pension Expense/Income	(32,770)
Contributions	(237,974)
Total Activity in FY 2021	(477,218)
Net Pension Liability as of 2021	\$507,128

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1127000
 Submission Unit Name: CENTER TOWNSHIP, DELAWARE COUNTY

Wages: \$429,884 Proportionate Share: 0.0000780

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$244,350	\$102,636

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,510	\$2,049
Net Difference Between Projected and Actual	0	133,264
Change of Assumptions	51,627	23,054
Changes in Proportion and Differences Between	352	16,925
Total	\$55,489	\$175,292

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,861)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,960)
Total	(\$30,821)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,147

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$37,580)
2023	(27,885)
2024	(16,244)
2025	(38,094)
2026	0
Thereafter	0
Total	(\$119,803)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$268,438	\$102,636	(\$35,665)

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, DELAWARE COUNTY - 1127000

Net Pension Liability as of 2020	\$244,350
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	413
- Net Difference Between Projected and Actual Investment	(154,176)
- Change of Assumptions	79,485
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,532
Pension Expense/Income	(30,821)
Contributions	(48,147)
Total Activity in FY 2021	(141,714)
Net Pension Liability as of 2021	\$102,636

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1128000
 Submission Unit Name: RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATIO

Wages: \$1,680,565 Proportionate Share: 0.0003048

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$875,310	\$401,070

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,718	\$8,008
Net Difference Between Projected and Actual	0	520,753
Change of Assumptions	201,741	90,088
Changes in Proportion and Differences Between	48,707	1,776
Total	\$264,166	\$620,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,627)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,403
Total	(\$4,224)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$188,201

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$89,451)
2023	(73,778)
2024	(44,374)
2025	(148,856)
2026	0
Thereafter	0
Total	(\$356,459)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,048,975	\$401,070	(\$139,368)

PERF Net Pension Liability - Unaudited

RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATIO - 1128000

Net Pension Liability as of 2020	\$875,310
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,954
- Net Difference Between Projected and Actual Investment	(595,665)
- Change of Assumptions	294,031
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,865
Pension Expense/Income	(4,224)
Contributions	(188,201)
Total Activity in FY 2021	(474,240)
Net Pension Liability as of 2021	\$401,070

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1129000
 Submission Unit Name: MADISON AREA EDUCATIONAL SPECIAL SERVICES

Wages: \$600,292 Proportionate Share: 0.0001089

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$378,757	\$143,296

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,901	\$2,861
Net Difference Between Projected and Actual	0	186,057
Change of Assumptions	72,079	32,187
Changes in Proportion and Differences Between	529	73,170
Total	\$77,509	\$294,275

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,372)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,124)
Total	(\$50,496)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,229

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$71,575)
2023	(60,299)
2024	(31,709)
2025	(53,183)
2026	0
Thereafter	0
Total	(\$216,766)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$374,781	\$143,296	(\$49,794)

PERF Net Pension Liability - Unaudited

MADISON AREA EDUCATIONAL SPECIAL SERVICES - 1129000

Net Pension Liability as of 2020	\$378,757
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	415
- Net Difference Between Projected and Actual Investment	(218,473)
- Change of Assumptions	118,809
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,487)
Pension Expense/Income	(50,496)
Contributions	(67,229)
Total Activity in FY 2021	(235,461)
Net Pension Liability as of 2021	\$143,296

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1130000
 Submission Unit Name: FRANKFORT COMMUNITY SCHOOLS

Wages: \$3,787,942 Proportionate Share: 0.0006870

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,022,154	\$903,987

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,919	\$18,050
Net Difference Between Projected and Actual	0	1,173,745
Change of Assumptions	454,712	203,053
Changes in Proportion and Differences Between	45,854	7,326
Total	\$531,485	\$1,402,174

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$78,048)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,329
Total	(\$57,719)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$423,970

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$234,466)
2023	(188,820)
2024	(111,891)
2025	(335,512)
2026	0
Thereafter	0
Total	(\$870,689)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,364,323	\$903,987	(\$314,126)

PERF Net Pension Liability - Unaudited
FRANKFORT COMMUNITY SCHOOLS - 1130000

Net Pension Liability as of 2020	\$2,022,154
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,192
- Net Difference Between Projected and Actual Investment	(1,346,809)
- Change of Assumptions	672,991
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,148
Pension Expense/Income	(57,719)
Contributions	(423,970)
Total Activity in FY 2021	(1,118,167)
Net Pension Liability as of 2021	\$903,987

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1131000
 Submission Unit Name: SOUTHERN WELLS COMMUNITY SCHOOLS

Wages: \$1,352,145 Proportionate Share: 0.0002452

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$704,658	\$322,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,035	\$6,442
Net Difference Between Projected and Actual	0	418,926
Change of Assumptions	162,293	72,472
Changes in Proportion and Differences Between	83,776	95,516
Total	\$257,104	\$593,356

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	35,246
Total	\$7,389

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,434

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$75,990)
2023	(104,704)
2024	(35,809)
2025	(119,749)
2026	0
Thereafter	0
Total	(\$336,252)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$843,860	\$322,646	(\$112,116)

PERF Net Pension Liability - Unaudited
SOUTHERN WELLS COMMUNITY SCHOOLS - 1131000

Net Pension Liability as of 2020	\$704,658
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,569
- Net Difference Between Projected and Actual Investment	(479,233)
- Change of Assumptions	236,642
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,055
Pension Expense/Income	7,389
Contributions	(151,434)
Total Activity in FY 2021	(382,012)
Net Pension Liability as of 2021	\$322,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1132000
 Submission Unit Name: NORTH GIBSON SCHOOL CORPORATION

Wages: \$2,304,777 Proportionate Share: 0.0004180

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,173,423	\$550,024

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,812	\$10,982
Net Difference Between Projected and Actual	0	714,156
Change of Assumptions	276,666	123,546
Changes in Proportion and Differences Between	73,571	14,001
Total	\$369,049	\$862,685

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$47,488)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,244
Total	(\$32,244)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$251,238

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$132,189)
2023	(101,458)
2024	(55,850)
2025	(204,139)
2026	0
Thereafter	0
Total	(\$493,636)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,438,555	\$550,024	(\$191,128)

PERF Net Pension Liability - Unaudited
NORTH GIBSON SCHOOL CORPORATION - 1132000

Net Pension Liability as of 2020	\$1,173,423
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,795
- Net Difference Between Projected and Actual Investment	(814,582)
- Change of Assumptions	397,612
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,258
Pension Expense/Income	(32,244)
Contributions	(251,238)
Total Activity in FY 2021	(623,399)
Net Pension Liability as of 2021	\$550,024

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1133000
 Submission Unit Name: TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY

Wages: \$723,791 Proportionate Share: 0.0001313

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$434,031	\$172,771

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,909	\$3,450
Net Difference Between Projected and Actual	0	224,327
Change of Assumptions	86,905	38,808
Changes in Proportion and Differences Between	4,562	41,708
Total	\$97,376	\$308,293

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,917)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,577)
Total	(\$24,494)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,065

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$59,685)
2023	(54,312)
2024	(32,794)
2025	(64,126)
2026	0
Thereafter	0
Total	(\$210,917)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$451,871	\$172,771	(\$60,036)

PERF Net Pension Liability - Unaudited

TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY - 1133000

Net Pension Liability as of 2020	\$434,031
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	596
- Net Difference Between Projected and Actual Investment	(261,473)
- Change of Assumptions	138,531
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,355)
Pension Expense/Income	(24,494)
Contributions	(81,065)
Total Activity in FY 2021	(261,260)
Net Pension Liability as of 2021	\$172,771

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1134000

Submission Unit Name: SOUTH VERMILLION COMMUNITY SCHOOL CORPORATION

Wages: \$2,106,316 Proportionate Share: 0.0003820

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,168,893	\$502,654

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,192	\$10,037
Net Difference Between Projected and Actual	0	652,650
Change of Assumptions	252,838	112,906
Changes in Proportion and Differences Between	9,185	14,674
Total	\$279,215	\$790,267

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$43,398)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,110)
Total	(\$53,508)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$235,896

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$136,817)
2023	(114,808)
2024	(72,866)
2025	(186,561)
2026	0
Thereafter	0
Total	(\$511,052)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,314,660	\$502,654	(\$174,667)

PERF Net Pension Liability - Unaudited

SOUTH VERMILLION COMMUNITY SCHOOL CORPORATION - 1134000

Net Pension Liability as of 2020	\$1,168,893
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,140
- Net Difference Between Projected and Actual Investment	(752,688)
- Change of Assumptions	383,480
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,767)
Pension Expense/Income	(53,508)
Contributions	(235,896)
Total Activity in FY 2021	(666,239)
Net Pension Liability as of 2021	\$502,654

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1135000
 Submission Unit Name: JAY SCHOOL CORPORATION

Wages: \$4,306,869 Proportionate Share: 0.0007812

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,199,149	\$1,027,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,159	\$20,525
Net Difference Between Projected and Actual	0	1,334,686
Change of Assumptions	517,061	230,895
Changes in Proportion and Differences Between	132,426	196,034
Total	\$684,646	\$1,782,140

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$88,750)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(144,543)
Total	(\$233,293)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$472,304

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$351,555)
2023	(259,161)
2024	(105,261)
2025	(381,517)
2026	0
Thereafter	0
Total	(\$1,097,494)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,688,514	\$1,027,940	(\$357,198)

PERF Net Pension Liability - Unaudited

JAY SCHOOL CORPORATION - 1135000

Net Pension Liability as of 2020	\$2,199,149
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,197
- Net Difference Between Projected and Actual Investment	(1,522,898)
- Change of Assumptions	744,377
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	307,712
Pension Expense/Income	(233,293)
Contributions	(472,304)
Total Activity in FY 2021	(1,171,209)
Net Pension Liability as of 2021	\$1,027,940

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1136000

Submission Unit Name: EAST WASHINGTON SCHOOL CORPORATION

Wages: \$1,669,270 Proportionate Share: 0.0003028

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,047,171	\$398,439

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,628	\$7,956
Net Difference Between Projected and Actual	0	517,336
Change of Assumptions	200,417	89,497
Changes in Proportion and Differences Between	256,755	611,196
Total	\$470,800	\$1,225,985

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,400)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,576
Total	(\$10,824)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$186,839

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$170,646)
2023	(349,909)
2024	(86,751)
2025	(147,879)
2026	0
Thereafter	0
Total	(\$755,185)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,042,092	\$398,439	(\$138,453)

PERF Net Pension Liability - Unaudited
EAST WASHINGTON SCHOOL CORPORATION - 1136000

Net Pension Liability as of 2020	\$1,047,171
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,179
- Net Difference Between Projected and Actual Investment	(606,957)
- Change of Assumptions	329,107
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(174,398)
Pension Expense/Income	(10,824)
Contributions	(186,839)
Total Activity in FY 2021	(648,732)
Net Pension Liability as of 2021	\$398,439

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1137000

Submission Unit Name: UNION TOWNSHIP, MONTGOMERY COUNTY

Wages: \$55,434 Proportionate Share: 0.0000101

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$30,808	\$13,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$455	\$265
Net Difference Between Projected and Actual	0	17,256
Change of Assumptions	6,685	2,985
Changes in Proportion and Differences Between	31	594
Total	\$7,171	\$21,100

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,147)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(561)
Total	(\$1,708)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,209

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,924)
2023	(3,164)
2024	(1,911)
2025	(4,930)
2026	0
Thereafter	0
Total	(\$13,929)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,759	\$13,290	(\$4,618)

PERF Net Pension Liability - Unaudited
UNION TOWNSHIP, MONTGOMERY COUNTY - 1137000

Net Pension Liability as of 2020	\$30,808
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58
- Net Difference Between Projected and Actual Investment	(19,893)
- Change of Assumptions	10,119
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	115
Pension Expense/Income	(1,708)
Contributions	(6,209)
Total Activity in FY 2021	(17,518)
Net Pension Liability as of 2021	\$13,290

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1138000
 Submission Unit Name: BARTHOLOMEW COUNTY

Wages: \$16,274,121 Proportionate Share: 0.0029517

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$8,681,217	\$3,883,988

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$132,844	\$77,552
Net Difference Between Projected and Actual	0	5,043,003
Change of Assumptions	1,953,671	872,417
Changes in Proportion and Differences Between	415,091	47,988
Total	\$2,501,606	\$6,040,960

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$335,335)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	262,236
Total	(\$73,099)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,800,978

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$863,513)
2023	(750,825)
2024	(483,483)
2025	(1,441,533)
2026	0
Thereafter	0
Total	(\$3,539,354)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,158,331	\$3,883,988	(\$1,349,645)

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY - 1138000

Net Pension Liability as of 2020	\$8,681,217
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,043
- Net Difference Between Projected and Actual Investment	(5,785,975)
- Change of Assumptions	2,890,057
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,277)
Pension Expense/Income	(73,099)
Contributions	(1,800,978)
Total Activity in FY 2021	(4,797,229)
Net Pension Liability as of 2021	\$3,883,988

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1138001

Submission Unit Name: BARTHOLOMEW COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$630,906 Proportionate Share: 0.0001144

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$335,566	\$150,533

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,149	\$3,006
Net Difference Between Projected and Actual	0	195,453
Change of Assumptions	75,719	33,813
Changes in Proportion and Differences Between	9,884	648
Total	\$90,752	\$232,920

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,997)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,225
Total	(\$9,772)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,662

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$37,162)
2023	(30,797)
2024	(18,338)
2025	(55,871)
2026	0
Thereafter	0
Total	(\$142,168)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$393,710	\$150,533	(\$52,309)

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 1138001

Net Pension Liability as of 2020	\$335,566
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	703
- Net Difference Between Projected and Actual Investment	(224,172)
- Change of Assumptions	111,824
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,046
Pension Expense/Income	(9,772)
Contributions	(70,662)
Total Activity in FY 2021	(185,033)
Net Pension Liability as of 2021	\$150,533

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1139000

Submission Unit Name: WASHINGTON TOWNSHIP, ADAMS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, ADAMS COUNTY - 1139000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1142000
 Submission Unit Name: UNION TOWNSHIP, ADAMS COUNTY

Wages: \$7,200 Proportionate Share: 0.0000013

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,927	\$1,711

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59	\$34
Net Difference Between Projected and Actual	0	2,221
Change of Assumptions	860	384
Changes in Proportion and Differences Between	14	235
Total	\$933	\$2,874

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$148)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(114)
Total	(\$262)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$739

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$578)
2023	(479)
2024	(250)
2025	(634)
2026	0
Thereafter	0
Total	(\$1,941)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,474	\$1,711	(\$594)

PERF Net Pension Liability - Unaudited

UNION TOWNSHIP, ADAMS COUNTY - 1142000

Net Pension Liability as of 2020	\$3,927
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8
- Net Difference Between Projected and Actual Investment	(2,557)
- Change of Assumptions	1,294
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40
Pension Expense/Income	(262)
Contributions	(739)
Total Activity in FY 2021	(2,216)
Net Pension Liability as of 2021	\$1,711

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1143000
 Submission Unit Name: WELLS COUNTY

Wages: \$4,978,184 Proportionate Share: 0.0009029

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,820,746	\$1,188,079

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,636	\$23,722
Net Difference Between Projected and Actual	0	1,542,612
Change of Assumptions	597,611	266,865
Changes in Proportion and Differences Between	99,537	90,013
Total	\$737,784	\$1,923,212

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$102,576)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,528
Total	(\$84,048)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$548,796

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$290,698)
2023	(265,760)
2024	(188,017)
2025	(440,953)
2026	0
Thereafter	0
Total	(\$1,185,428)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,107,347	\$1,188,079	(\$412,845)

PERF Net Pension Liability - Unaudited

WELLS COUNTY - 1143000

Net Pension Liability as of 2020	\$2,820,746
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,810
- Net Difference Between Projected and Actual Investment	(1,784,022)
- Change of Assumptions	918,472
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(139,083)
Pension Expense/Income	(84,048)
Contributions	(548,796)
Total Activity in FY 2021	(1,632,667)
Net Pension Liability as of 2021	\$1,188,079

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1145000
 Submission Unit Name: CLINTON PRAIRIE SCHOOL CORPORATION

Wages: \$1,473,963 Proportionate Share: 0.0002673

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$836,649	\$351,726

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,030	\$7,023
Net Difference Between Projected and Actual	0	456,684
Change of Assumptions	176,921	79,004
Changes in Proportion and Differences Between	8,565	47,380
Total	\$197,516	\$590,091

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$30,367)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,009)
Total	(\$35,376)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,000

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$108,297)
2023	(96,950)
2024	(56,787)
2025	(130,541)
2026	0
Thereafter	0
Total	(\$392,575)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$919,918	\$351,726	(\$122,221)

PERF Net Pension Liability - Unaudited
CLINTON PRAIRIE SCHOOL CORPORATION - 1145000

Net Pension Liability as of 2020	\$836,649
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,417
- Net Difference Between Projected and Actual Investment	(528,288)
- Change of Assumptions	272,240
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,916)
Pension Expense/Income	(35,376)
Contributions	(159,000)
Total Activity in FY 2021	(484,923)
Net Pension Liability as of 2021	\$351,726

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1146000
 Submission Unit Name: PERRY TOWNSHIP, MARION COUNTY

Wages: \$522,346 Proportionate Share: 0.0000947

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$276,366	\$124,611

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,262	\$2,488
Net Difference Between Projected and Actual	0	161,796
Change of Assumptions	62,680	27,990
Changes in Proportion and Differences Between	17,732	2,395
Total	\$84,674	\$194,669

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	8,450
Total	(\$2,309)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,923

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$26,714)
2023	(22,069)
2024	(14,963)
2025	(46,249)
2026	0
Thereafter	0
Total	(\$109,995)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$325,912	\$124,611	(\$43,301)

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP, MARION COUNTY - 1146000

Net Pension Liability as of 2020	\$276,366
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	589
- Net Difference Between Projected and Actual Investment	(185,448)
- Change of Assumptions	92,273
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,063
Pension Expense/Income	(2,309)
Contributions	(57,923)
Total Activity in FY 2021	(151,755)
Net Pension Liability as of 2021	\$124,611

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1147000
 Submission Unit Name: SHELBY EASTERN SCHOOLS

Wages: \$915,868 Proportionate Share: 0.0001661

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$483,867	\$218,562

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,475	\$4,364
Net Difference Between Projected and Actual	0	283,783
Change of Assumptions	109,938	49,093
Changes in Proportion and Differences Between	65,147	957
Total	\$182,560	\$338,197

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$18,870)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	44,527
Total	\$25,657

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$102,574

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$21,890)
2023	(26,799)
2024	(25,829)
2025	(81,119)
2026	0
Thereafter	0
Total	(\$155,637)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$571,636	\$218,562	(\$75,948)

PERF Net Pension Liability - Unaudited

SHELBY EASTERN SCHOOLS - 1147000

Net Pension Liability as of 2020	\$483,867
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,035
- Net Difference Between Projected and Actual Investment	(325,194)
- Change of Assumptions	161,663
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,892)
Pension Expense/Income	25,657
Contributions	(102,574)
Total Activity in FY 2021	(265,305)
Net Pension Liability as of 2021	\$218,562

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1148000
 Submission Unit Name: CLINTON COUNTY

Wages: \$8,647,224 Proportionate Share: 0.0015684

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,608,518	\$2,063,776

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,587	\$41,207
Net Difference Between Projected and Actual	0	2,679,624
Change of Assumptions	1,038,093	463,563
Changes in Proportion and Differences Between	196,004	13,665
Total	\$1,304,684	\$3,198,059

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$178,182)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	220,223
Total	\$42,041

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$963,175

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$450,661)
2023	(422,210)
2024	(254,539)
2025	(765,965)
2026	0
Thereafter	0
Total	(\$1,893,375)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,397,678	\$2,063,776	(\$717,140)

PERF Net Pension Liability - Unaudited

CLINTON COUNTY - 1148000

Net Pension Liability as of 2020	\$4,608,518
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,605
- Net Difference Between Projected and Actual Investment	(3,074,039)
- Change of Assumptions	1,534,752
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(93,926)
Pension Expense/Income	42,041
Contributions	(963,175)
Total Activity in FY 2021	(2,544,742)
Net Pension Liability as of 2021	\$2,063,776

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1148001
 Submission Unit Name: WILDCAT CREEK-SOLID WASTE DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
WILDCAT CREEK-SOLID WASTE DISTRICT - 1148001

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1149000
 Submission Unit Name: TOWN OF LAGRANGE

Wages: \$1,102,676 Proportionate Share: 0.0002000

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$554,544	\$263,170

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,001	\$5,255
Net Difference Between Projected and Actual	0	341,702
Change of Assumptions	132,376	59,113
Changes in Proportion and Differences Between	62,293	4,665
Total	\$203,670	\$410,735

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,721)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,338
Total	\$13,617

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,750

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$43,220)
2023	(40,790)
2024	(25,378)
2025	(97,677)
2026	0
Thereafter	0
Total	(\$207,065)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$688,304	\$263,170	(\$91,449)

PERF Net Pension Liability - Unaudited

TOWN OF LAGRANGE - 1149000

Net Pension Liability as of 2020	\$554,544
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,366
- Net Difference Between Projected and Actual Investment	(389,162)
- Change of Assumptions	188,807
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,748
Pension Expense/Income	13,617
Contributions	(118,750)
Total Activity in FY 2021	(291,374)
Net Pension Liability as of 2021	\$263,170

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1150000
 Submission Unit Name: MT VERNON COMMUNITY SCHOOL CORPORATION

Wages: \$4,480,787 Proportionate Share: 0.0008127

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,332,953	\$1,069,389

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,576	\$21,353
Net Difference Between Projected and Actual	0	1,388,504
Change of Assumptions	537,910	240,205
Changes in Proportion and Differences Between	101,830	80,753
Total	\$676,316	\$1,730,815

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$92,329)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	60,752
Total	(\$31,577)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$496,506

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$305,302)
2023	(233,062)
2024	(119,233)
2025	(396,902)
2026	0
Thereafter	0
Total	(\$1,054,499)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,796,922	\$1,069,389	(\$371,602)

PERF Net Pension Liability - Unaudited

MT VERNON COMMUNITY SCHOOL CORPORATION - 1150000

Net Pension Liability as of 2020	\$2,332,953
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,213
- Net Difference Between Projected and Actual Investment	(1,588,167)
- Change of Assumptions	783,795
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,678
Pension Expense/Income	(31,577)
Contributions	(496,506)
Total Activity in FY 2021	(1,263,564)
Net Pension Liability as of 2021	\$1,069,389

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1152000
 Submission Unit Name: CITY OF HOBART

Wages: \$5,571,795 Proportionate Share: 0.0010106

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,140,304	\$1,329,796

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,483	\$26,552
Net Difference Between Projected and Actual	0	1,726,618
Change of Assumptions	668,896	298,697
Changes in Proportion and Differences Between	4,803	121,525
Total	\$719,182	\$2,173,392

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$114,812)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,702)
Total	(\$122,514)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$624,041

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$410,809)
2023	(345,565)
2024	(204,286)
2025	(493,550)
2026	0
Thereafter	0
Total	(\$1,454,210)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,477,999	\$1,329,796	(\$462,090)

PERF Net Pension Liability - Unaudited

CITY OF HOBART - 1152000

Net Pension Liability as of 2020	\$3,140,304
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,457
- Net Difference Between Projected and Actual Investment	(1,995,377)
- Change of Assumptions	1,024,507
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(98,540)
Pension Expense/Income	(122,514)
Contributions	(624,041)
Total Activity in FY 2021	(1,810,508)
Net Pension Liability as of 2021	\$1,329,796

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1153000
 Submission Unit Name: CITY OF ANDERSON

Wages: \$7,323,589 Proportionate Share: 0.0013283

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,064,847	\$1,747,841

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,781	\$34,899
Net Difference Between Projected and Actual	0	2,269,411
Change of Assumptions	879,175	392,598
Changes in Proportion and Differences Between	9,793	112,451
Total	\$948,749	\$2,809,359

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$150,905)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(60,426)
Total	(\$211,331)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$807,220

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$519,053)
2023	(436,597)
2024	(256,251)
2025	(648,709)
2026	0
Thereafter	0
Total	(\$1,860,610)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,571,369	\$1,747,841	(\$607,356)

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON - 1153000

Net Pension Liability as of 2020	\$4,064,847
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,441
- Net Difference Between Projected and Actual Investment	(2,617,296)
- Change of Assumptions	1,333,521
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,121)
Pension Expense/Income	(211,331)
Contributions	(807,220)
Total Activity in FY 2021	(2,317,006)
Net Pension Liability as of 2021	\$1,747,841

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1153001
 Submission Unit Name: CITY OF ANDERSON-CITY UTILITIES

Wages: \$13,693,990 Proportionate Share: 0.0024838

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,766,642	\$3,268,303

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,785	\$65,258
Net Difference Between Projected and Actual	0	4,243,592
Change of Assumptions	1,643,978	734,123
Changes in Proportion and Differences Between	77,136	411,706
Total	\$1,832,899	\$5,454,679

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$282,178)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(200,677)
Total	(\$482,855)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,533,728

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,002,325)
2023	(892,687)
2024	(513,746)
2025	(1,213,022)
2026	0
Thereafter	0
Total	(\$3,621,780)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,548,044	\$3,268,303	(\$1,135,701)

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON-CITY UTILITIES - 1153001

Net Pension Liability as of 2020	\$7,766,642
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,201
- Net Difference Between Projected and Actual Investment	(4,908,291)
- Change of Assumptions	2,528,099
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(114,765)
Pension Expense/Income	(482,855)
Contributions	(1,533,728)
Total Activity in FY 2021	(4,498,339)
Net Pension Liability as of 2021	\$3,268,303

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1153002
 Submission Unit Name: CITY OF ANDERSON-ANDERSON HOUSING AUTHORITY

Wages: \$741,770 Proportionate Share: 0.0001345

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$350,668	\$176,982

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,053	\$3,534
Net Difference Between Projected and Actual	0	229,794
Change of Assumptions	89,023	39,753
Changes in Proportion and Differences Between	78,974	11,132
Total	\$174,050	\$284,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$15,280)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,412
Total	(\$9,868)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,711

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$24,553)
2023	(8,815)
2024	(11,109)
2025	(65,686)
2026	0
Thereafter	0
Total	(\$110,163)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$462,884	\$176,982	(\$61,499)

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON-ANDERSON HOUSING AUTHORITY - 1153002

Net Pension Liability as of 2020	\$350,668
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,014
- Net Difference Between Projected and Actual Investment	(259,805)
- Change of Assumptions	122,335
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,349
Pension Expense/Income	(9,868)
Contributions	(82,711)
Total Activity in FY 2021	(173,686)
Net Pension Liability as of 2021	\$176,982

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1154000
 Submission Unit Name: TOWN OF NEW PEKIN

Wages: \$309,712 Proportionate Share: 0.0000562

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$176,995	\$73,951

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,529	\$1,477
Net Difference Between Projected and Actual	0	96,018
Change of Assumptions	37,198	16,611
Changes in Proportion and Differences Between	13,524	6,321
Total	\$53,251	\$120,427

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,385)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,647
Total	\$3,262

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,688

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$12,828)
2023	(14,971)
2024	(11,929)
2025	(27,448)
2026	0
Thereafter	0
Total	(\$67,176)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$193,413	\$73,951	(\$25,697)

PERF Net Pension Liability - Unaudited

TOWN OF NEW PEKIN - 1154000

Net Pension Liability as of 2020	\$176,995
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	292
- Net Difference Between Projected and Actual Investment	(111,166)
- Change of Assumptions	57,465
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,209)
Pension Expense/Income	3,262
Contributions	(34,688)
Total Activity in FY 2021	(103,044)
Net Pension Liability as of 2021	\$73,951

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1155000
 Submission Unit Name: CITY OF BERNE

Wages: \$882,962 Proportionate Share: 0.0001601

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$471,786	\$210,667

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,205	\$4,206
Net Difference Between Projected and Actual	0	273,532
Change of Assumptions	105,967	47,320
Changes in Proportion and Differences Between	11,660	33,153
Total	\$124,832	\$358,211

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$18,189)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,961)
Total	(\$30,150)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,330

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$70,358)
2023	(58,526)
2024	(26,306)
2025	(78,189)
2026	0
Thereafter	0
Total	(\$233,379)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$550,987	\$210,667	(\$73,205)

PERF Net Pension Liability - Unaudited

CITY OF BERNE - 1155000

Net Pension Liability as of 2020	\$471,786
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	974
- Net Difference Between Projected and Actual Investment	(313,909)
- Change of Assumptions	156,947
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,349
Pension Expense/Income	(30,150)
Contributions	(98,330)
Total Activity in FY 2021	(261,119)
Net Pension Liability as of 2021	\$210,667

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1156000
 Submission Unit Name: SPEEDWAY PUBLIC LIBRARY

Wages: \$303,680 Proportionate Share: 0.0000551

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$164,007	\$72,503

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,480	\$1,448
Net Difference Between Projected and Actual	0	94,139
Change of Assumptions	36,470	16,286
Changes in Proportion and Differences Between	2,224	9,853
Total	\$41,174	\$121,726

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,260)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,923)
Total	(\$9,183)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,875

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$25,408)
2023	(18,795)
2024	(9,440)
2025	(26,909)
2026	0
Thereafter	0
Total	(\$80,552)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$189,628	\$72,503	(\$25,194)

PERF Net Pension Liability - Unaudited

SPEEDWAY PUBLIC LIBRARY - 1156000

Net Pension Liability as of 2020	\$164,007
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	328
- Net Difference Between Projected and Actual Investment	(108,175)
- Change of Assumptions	54,356
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,045
Pension Expense/Income	(9,183)
Contributions	(33,875)
Total Activity in FY 2021	(91,504)
Net Pension Liability as of 2021	\$72,503

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1157000
 Submission Unit Name: TOWN OF ZIONSVILLE

Wages: \$4,856,282 Proportionate Share: 0.0008808

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,478,536	\$1,158,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,641	\$23,142
Net Difference Between Projected and Actual	0	1,504,854
Change of Assumptions	582,984	260,333
Changes in Proportion and Differences Between	320,661	5,094
Total	\$943,286	\$1,793,423

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$100,065)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	189,655
Total	\$89,590

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$543,904

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$160,354)
2023	(143,626)
2024	(115,997)
2025	(430,160)
2026	0
Thereafter	0
Total	(\$850,137)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,031,290	\$1,158,999	(\$402,740)

PERF Net Pension Liability - Unaudited

TOWN OF ZIONSVILLE - 1157000

Net Pension Liability as of 2020	\$2,478,536
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,864
- Net Difference Between Projected and Actual Investment	(1,716,977)
- Change of Assumptions	839,074
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,816
Pension Expense/Income	89,590
Contributions	(543,904)
Total Activity in FY 2021	(1,319,537)
Net Pension Liability as of 2021	\$1,158,999

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1159000
 Submission Unit Name: WEST NOBLE SCHOOL CORPORATION

Wages: \$3,614,435 Proportionate Share: 0.0006556

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,959,330	\$862,670

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,506	\$17,225
Net Difference Between Projected and Actual	0	1,120,098
Change of Assumptions	433,929	193,772
Changes in Proportion and Differences Between	22,132	18,655
Total	\$485,567	\$1,349,750

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$74,481)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(57,936)
Total	(\$132,417)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$404,815

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$235,809)
2023	(194,360)
2024	(113,836)
2025	(320,178)
2026	0
Thereafter	0
Total	(\$864,183)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,256,260	\$862,670	(\$299,769)

PERF Net Pension Liability - Unaudited

WEST NOBLE SCHOOL CORPORATION - 1159000

Net Pension Liability as of 2020	\$1,959,330
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,874
- Net Difference Between Projected and Actual Investment	(1,287,785)
- Change of Assumptions	648,399
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,084
Pension Expense/Income	(132,417)
Contributions	(404,815)
Total Activity in FY 2021	(1,096,660)
Net Pension Liability as of 2021	\$862,670

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1160000
 Submission Unit Name: JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION

Wages: \$1,442,206 Proportionate Share: 0.0002616

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$778,658	\$344,226

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,774	\$6,873
Net Difference Between Projected and Actual	0	446,946
Change of Assumptions	173,148	77,320
Changes in Proportion and Differences Between	15,895	12,701
Total	\$200,817	\$543,840

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$29,720)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,215
Total	(\$27,505)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,519

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$92,177)
2023	(78,421)
2024	(44,666)
2025	(127,759)
2026	0
Thereafter	0
Total	(\$343,023)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$900,301	\$344,226	(\$119,615)

PERF Net Pension Liability - Unaudited

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION - 1160000

Net Pension Liability as of 2020	\$778,658
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,559
- Net Difference Between Projected and Actual Investment	(513,587)
- Change of Assumptions	258,068
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,552
Pension Expense/Income	(27,505)
Contributions	(161,519)
Total Activity in FY 2021	(434,432)
Net Pension Liability as of 2021	\$344,226

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1161000
 Submission Unit Name: MONTPELIER PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

MONTPELIER PUBLIC LIBRARY - 1161000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1162000
 Submission Unit Name: CITY OF HARTFORD CITY

Wages: \$1,330,050 Proportionate Share: 0.0002412

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$708,584	\$317,382

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,855	\$6,337
Net Difference Between Projected and Actual	0	412,092
Change of Assumptions	159,645	71,290
Changes in Proportion and Differences Between	18,975	6,208
Total	\$189,475	\$495,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$27,402)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,453)
Total	(\$29,855)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$148,967

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$82,103)
2023	(67,624)
2024	(38,928)
2025	(117,797)
2026	0
Thereafter	0
Total	(\$306,452)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$830,094	\$317,382	(\$110,287)

PERF Net Pension Liability - Unaudited

CITY OF HARTFORD CITY - 1162000

Net Pension Liability as of 2020	\$708,584
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,478
- Net Difference Between Projected and Actual Investment	(472,735)
- Change of Assumptions	235,994
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,883
Pension Expense/Income	(29,855)
Contributions	(148,967)
Total Activity in FY 2021	(391,202)
Net Pension Liability as of 2021	\$317,382

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1163000
 Submission Unit Name: MILAN SCHOOLS

Wages: \$1,258,338 Proportionate Share: 0.0002282

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$663,279	\$300,276

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,270	\$5,996
Net Difference Between Projected and Actual	0	389,882
Change of Assumptions	151,041	67,448
Changes in Proportion and Differences Between	42,015	11,711
Total	\$203,326	\$475,037

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$25,925)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,596
Total	(\$22,329)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,055

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$73,395)
2023	(51,343)
2024	(35,526)
2025	(111,447)
2026	0
Thereafter	0
Total	(\$271,711)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$785,355	\$300,276	(\$104,343)

PERF Net Pension Liability - Unaudited

MILAN SCHOOLS - 1163000

Net Pension Liability as of 2020	\$663,279
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,428
- Net Difference Between Projected and Actual Investment	(446,648)
- Change of Assumptions	221,793
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,808
Pension Expense/Income	(22,329)
Contributions	(139,055)
Total Activity in FY 2021	(363,003)
Net Pension Liability as of 2021	\$300,276

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1164000
 Submission Unit Name: ANDERSON TOWNSHIP, MADISON COUNTY

Wages: \$201,832 Proportionate Share: 0.0000366

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$128,669	\$48,160

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,647	\$962
Net Difference Between Projected and Actual	0	62,531
Change of Assumptions	24,225	10,818
Changes in Proportion and Differences Between	1,597	25,790
Total	\$27,469	\$100,101

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,158)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,631)
Total	(\$12,789)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,603

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$23,100)
2023	(20,673)
2024	(10,985)
2025	(17,874)
2026	0
Thereafter	0
Total	(\$72,632)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$125,960	\$48,160	(\$16,735)

PERF Net Pension Liability - Unaudited
ANDERSON TOWNSHIP, MADISON COUNTY - 1164000

Net Pension Liability as of 2020	\$128,669
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	133
- Net Difference Between Projected and Actual Investment	(73,543)
- Change of Assumptions	40,216
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,923)
Pension Expense/Income	(12,789)
Contributions	(22,603)
Total Activity in FY 2021	(80,509)
Net Pension Liability as of 2021	\$48,160

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1165000
 Submission Unit Name: SWITZERLAND COMMUNITY SCHOOL CORPORATION

Wages: \$2,096,607 Proportionate Share: 0.0003803

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,182,182	\$500,417

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,116	\$9,992
Net Difference Between Projected and Actual	0	649,746
Change of Assumptions	251,713	112,403
Changes in Proportion and Differences Between	13,255	80,753
Total	\$282,084	\$852,894

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$43,205)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,854)
Total	(\$65,059)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$229,744

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$161,398)
2023	(145,605)
2024	(78,077)
2025	(185,730)
2026	0
Thereafter	0
Total	(\$570,810)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,308,810	\$500,417	(\$173,890)

PERF Net Pension Liability - Unaudited

SWITZERLAND COMMUNITY SCHOOL CORPORATION - 1165000

Net Pension Liability as of 2020	\$1,182,182
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,051
- Net Difference Between Projected and Actual Investment	(750,922)
- Change of Assumptions	385,627
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,718)
Pension Expense/Income	(65,059)
Contributions	(229,744)
Total Activity in FY 2021	(681,765)
Net Pension Liability as of 2021	\$500,417

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1166000
 Submission Unit Name: VALPARAISO COMMUNITY SCHOOLS

Wages: \$7,621,127 Proportionate Share: 0.0013823

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,380,780	\$1,818,896

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,211	\$36,318
Net Difference Between Projected and Actual	0	2,361,671
Change of Assumptions	914,917	408,558
Changes in Proportion and Differences Between	130,560	178,040
Total	\$1,107,688	\$2,984,587

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$157,039)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	143,483
Total	(\$13,556)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$853,300

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$454,615)
2023	(447,205)
2024	(300,000)
2025	(675,079)
2026	0
Thereafter	0
Total	(\$1,876,899)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,757,211	\$1,818,896	(\$632,047)

PERF Net Pension Liability - Unaudited

VALPARAISO COMMUNITY SCHOOLS - 1166000

Net Pension Liability as of 2020	\$4,380,780
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,096
- Net Difference Between Projected and Actual Investment	(2,736,595)
- Change of Assumptions	1,419,130
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(384,659)
Pension Expense/Income	(13,556)
Contributions	(853,300)
Total Activity in FY 2021	(2,561,884)
Net Pension Liability as of 2021	\$1,818,896

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1167000
 Submission Unit Name: JEFFERSON TOWNSHIP, GREENE COUNTY

Wages: \$14,448 Proportionate Share: 0.0000026

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,853	\$3,421

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$117	\$68
Net Difference Between Projected and Actual	0	4,442
Change of Assumptions	1,721	768
Changes in Proportion and Differences Between	100	189
Total	\$1,938	\$5,467

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$295)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	95
Total	(\$200)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,618

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$945)
2023	(846)
2024	(469)
2025	(1,269)
2026	0
Thereafter	0
Total	(\$3,529)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,948	\$3,421	(\$1,189)

PERF Net Pension Liability - Unaudited
JEFFERSON TOWNSHIP, GREENE COUNTY - 1167000

Net Pension Liability as of 2020	\$7,853
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15
- Net Difference Between Projected and Actual Investment	(5,114)
- Change of Assumptions	2,589
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(104)
Pension Expense/Income	(200)
Contributions	(1,618)
Total Activity in FY 2021	(4,432)
Net Pension Liability as of 2021	\$3,421

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1168000
 Submission Unit Name: TOWN OF OOLITIC

Wages: \$220,736 Proportionate Share: 0.0000400

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$121,722	\$52,634

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,800	\$1,051
Net Difference Between Projected and Actual	0	68,340
Change of Assumptions	26,475	11,823
Changes in Proportion and Differences Between	182	4,653
Total	\$28,457	\$85,867

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,544)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,639)
Total	(\$12,183)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,723

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$17,850)
2023	(12,560)
2024	(7,464)
2025	(19,536)
2026	0
Thereafter	0
Total	(\$57,410)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$137,661	\$52,634	(\$18,290)

PERF Net Pension Liability - Unaudited

TOWN OF OOLITIC - 1168000

Net Pension Liability as of 2020	\$121,722
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	226
- Net Difference Between Projected and Actual Investment	(78,757)
- Change of Assumptions	40,014
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,335
Pension Expense/Income	(12,183)
Contributions	(24,723)
Total Activity in FY 2021	(69,088)
Net Pension Liability as of 2021	\$52,634

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1169000
 Submission Unit Name: SOUTHEASTERN CAREER CENTER

Wages: \$453,075 Proportionate Share: 0.0000822

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$252,505	\$108,163

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,699	\$2,160
Net Difference Between Projected and Actual	0	140,439
Change of Assumptions	54,407	24,295
Changes in Proportion and Differences Between	1,796	4,908
Total	\$59,902	\$171,802

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,339)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,101)
Total	(\$14,440)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,743

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$30,972)
2023	(24,866)
2024	(15,918)
2025	(40,144)
2026	0
Thereafter	0
Total	(\$111,900)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$282,893	\$108,163	(\$37,585)

PERF Net Pension Liability - Unaudited

SOUTHEASTERN CAREER CENTER - 1169000

Net Pension Liability as of 2020	\$252,505
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	455
- Net Difference Between Projected and Actual Investment	(162,049)
- Change of Assumptions	82,723
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(288)
Pension Expense/Income	(14,440)
Contributions	(50,743)
Total Activity in FY 2021	(144,342)
Net Pension Liability as of 2021	\$108,163

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1171000

Submission Unit Name: SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION

Wages: \$5,233,446 Proportionate Share: 0.000942

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,612,641	\$1,249,003

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,719	\$24,939
Net Difference Between Projected and Actual	0	1,621,716
Change of Assumptions	628,257	280,550
Changes in Proportion and Differences Between	259,287	6,025
Total	\$930,263	\$1,933,230

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$107,836)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	153,631
Total	\$45,795

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$585,417

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$234,986)
2023	(193,270)
2024	(111,146)
2025	(463,565)
2026	0
Thereafter	0
Total	(\$1,002,967)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,266,689	\$1,249,003	(\$434,015)

PERF Net Pension Liability - Unaudited

SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION - 1171000

Net Pension Liability as of 2020	\$2,612,641
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,570
- Net Difference Between Projected and Actual Investment	(1,845,316)
- Change of Assumptions	892,072
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	122,658
Pension Expense/Income	45,795
Contributions	(585,417)
Total Activity in FY 2021	(1,363,638)
Net Pension Liability as of 2021	\$1,249,003

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1172000
 Submission Unit Name: CITY OF VALPARAISO

Wages: \$7,052,594 Proportionate Share: 0.0012792

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,747,705	\$1,683,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,571	\$33,609
Net Difference Between Projected and Actual	0	2,185,523
Change of Assumptions	846,677	378,086
Changes in Proportion and Differences Between	248,861	8,799
Total	\$1,153,109	\$2,606,017

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$145,326)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	139,412
Total	(\$5,914)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$789,085

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$321,594)
2023	(302,388)
2024	(204,199)
2025	(624,727)
2026	0
Thereafter	0
Total	(\$1,452,908)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,402,391	\$1,683,232	(\$584,905)

PERF Net Pension Liability - Unaudited

CITY OF VALPARAISO - 1172000

Net Pension Liability as of 2020	\$3,747,705
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,881
- Net Difference Between Projected and Actual Investment	(2,506,266)
- Change of Assumptions	1,249,456
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,545)
Pension Expense/Income	(5,914)
Contributions	(789,085)
Total Activity in FY 2021	(2,064,473)
Net Pension Liability as of 2021	\$1,683,232

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1173000
 Submission Unit Name: CITY OF INDIANAPOLIS

Wages: \$78,594,757 Proportionate Share: 0.0142552

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$44,385,298	\$18,757,672

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$641,566	\$374,535
Net Difference Between Projected and Actual	0	24,355,123
Change of Assumptions	9,435,232	4,213,328
Changes in Proportion and Differences Between	1,577,569	2,441,579
Total	\$11,654,367	\$31,384,565

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,619,494)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,066
Total	(\$1,612,428)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,809,504

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,210,605)
2023	(4,441,555)
2024	(3,116,170)
2025	(6,961,868)
2026	0
Thereafter	0
Total	(\$19,730,198)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,059,537	\$18,757,672	(\$6,518,093)

PERF Net Pension Liability - Unaudited

CITY OF INDIANAPOLIS - 1173000

Net Pension Liability as of 2020	\$44,385,298
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76,581
- Net Difference Between Projected and Actual Investment	(28,153,787)
- Change of Assumptions	14,469,945
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,598,433)
Pension Expense/Income	(1,612,428)
Contributions	(7,809,504)
Total Activity in FY 2021	(25,627,626)
Net Pension Liability as of 2021	\$18,757,672

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1173001
 Submission Unit Name: CITY OF INDIANAPOLIS-DIVISION OF HOUSING

Wages: \$4,439,141 Proportionate Share: 0.0008052

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,799,905	\$1,059,521

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,239	\$21,155
Net Difference Between Projected and Actual	0	1,375,691
Change of Assumptions	532,946	237,988
Changes in Proportion and Differences Between	3,778	678,934
Total	\$572,963	\$2,313,768

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$91,477)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(334,247)
Total	(\$425,724)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$495,570

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$620,538)
2023	(492,400)
2024	(234,630)
2025	(393,237)
2026	0
Thereafter	0
Total	(\$1,740,805)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,771,111	\$1,059,521	(\$368,172)

PERF Net Pension Liability - Unaudited
CITY OF INDIANAPOLIS-DIVISION OF HOUSING - 1173001

Net Pension Liability as of 2020	\$2,799,905
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,070
- Net Difference Between Projected and Actual Investment	(1,615,318)
- Change of Assumptions	878,341
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(85,183)
Pension Expense/Income	(425,724)
Contributions	(495,570)
Total Activity in FY 2021	(1,740,384)
Net Pension Liability as of 2021	\$1,059,521

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1174000
 Submission Unit Name: CITY OF BOONVILLE

Wages: \$586,851 Proportionate Share: 0.0001064

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$284,219	\$140,006

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,789	\$2,796
Net Difference Between Projected and Actual	0	181,785
Change of Assumptions	70,424	31,448
Changes in Proportion and Differences Between	42,779	1,149
Total	\$117,992	\$217,178

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,088)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,585
Total	\$9,497

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,727

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$19,975)
2023	(16,889)
2024	(10,360)
2025	(51,962)
2026	0
Thereafter	0
Total	(\$99,186)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$366,178	\$140,006	(\$48,651)

PERF Net Pension Liability - Unaudited

CITY OF BOONVILLE - 1174000

Net Pension Liability as of 2020	\$284,219
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	773
- Net Difference Between Projected and Actual Investment	(206,110)
- Change of Assumptions	98,195
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,159
Pension Expense/Income	9,497
Contributions	(65,727)
Total Activity in FY 2021	(144,213)
Net Pension Liability as of 2021	\$140,006

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1175000
 Submission Unit Name: STOCKTON TOWNSHIP, GREENE COUNTY

Wages: \$21,600 Proportionate Share: 0.0000039

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$11,780	\$5,132

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$176	\$102
Net Difference Between Projected and Actual	0	6,663
Change of Assumptions	2,581	1,153
Changes in Proportion and Differences Between	772	1,927
Total	\$3,529	\$9,845

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$443)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,088)
Total	(\$1,531)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,419

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,740)
2023	(1,966)
2024	(705)
2025	(1,905)
2026	0
Thereafter	0
Total	(\$6,316)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,422	\$5,132	(\$1,783)

PERF Net Pension Liability - Unaudited
STOCKTON TOWNSHIP, GREENE COUNTY - 1175000

Net Pension Liability as of 2020	\$11,780
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23
- Net Difference Between Projected and Actual Investment	(7,671)
- Change of Assumptions	3,882
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,068
Pension Expense/Income	(1,531)
Contributions	(2,419)
Total Activity in FY 2021	(6,648)
Net Pension Liability as of 2021	\$5,132

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1176000
 Submission Unit Name: TOWN OF THORNTOWN

Wages: \$421,267 Proportionate Share: 0.0000764

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$219,885	\$100,531

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,438	\$2,007
Net Difference Between Projected and Actual	0	130,530
Change of Assumptions	50,568	22,581
Changes in Proportion and Differences Between	18,374	438
Total	\$72,380	\$155,556

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,680)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,720
Total	\$6,040

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,182

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$17,847)
2023	(16,781)
2024	(11,237)
2025	(37,311)
2026	0
Thereafter	0
Total	(\$83,176)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$262,932	\$100,531	(\$34,933)

PERF Net Pension Liability - Unaudited

TOWN OF THORNTOWN - 1176000

Net Pension Liability as of 2020	\$219,885
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	487
- Net Difference Between Projected and Actual Investment	(149,349)
- Change of Assumptions	73,802
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,152)
Pension Expense/Income	6,040
Contributions	(47,182)
Total Activity in FY 2021	(119,354)
Net Pension Liability as of 2021	\$100,531

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1178000
 Submission Unit Name: BEECH CREEK TOWNSHIP, GREENE COUNTY

Wages: \$12,000 Proportionate Share: 0.0000022

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,249	\$2,895

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99	\$58
Net Difference Between Projected and Actual	0	3,759
Change of Assumptions	1,456	650
Changes in Proportion and Differences Between	771	1,541
Total	\$2,326	\$6,008

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$250)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	156
Total	(\$94)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,344

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$822)
2023	(1,238)
2024	(547)
2025	(1,075)
2026	0
Thereafter	0
Total	(\$3,682)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,571	\$2,895	(\$1,006)

PERF Net Pension Liability - Unaudited
BEECH CREEK TOWNSHIP, GREENE COUNTY - 1178000

Net Pension Liability as of 2020	\$7,249
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10
- Net Difference Between Projected and Actual Investment	(4,379)
- Change of Assumptions	2,316
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(863)
Pension Expense/Income	(94)
Contributions	(1,344)
Total Activity in FY 2021	(4,354)
Net Pension Liability as of 2021	\$2,895

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1179000
 Submission Unit Name: TRITON SCHOOLS

Wages: \$1,305,217 Proportionate Share: 0.0002367

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$709,491	\$311,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,653	\$6,219
Net Difference Between Projected and Actual	0	404,404
Change of Assumptions	156,667	69,960
Changes in Proportion and Differences Between	18,440	2,669
Total	\$185,760	\$483,252

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$26,891)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,105)
Total	(\$28,996)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,403

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$73,187)
2023	(66,730)
2024	(41,976)
2025	(115,599)
2026	0
Thereafter	0
Total	(\$297,492)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$814,607	\$311,461	(\$108,229)

PERF Net Pension Liability - Unaudited

TRITON SCHOOLS - 1179000

Net Pension Liability as of 2020	\$709,491
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,390
- Net Difference Between Projected and Actual Investment	(465,125)
- Change of Assumptions	234,535
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,569
Pension Expense/Income	(28,996)
Contributions	(144,403)
Total Activity in FY 2021	(398,030)
Net Pension Liability as of 2021	\$311,461

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1180000
 Submission Unit Name: SOUTH RIPLEY COMMUNITY SCHOOL CORPORATION

Wages: \$1,657,082 Proportionate Share: 0.0003006

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$874,706	\$395,544

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,529	\$7,898
Net Difference Between Projected and Actual	0	513,578
Change of Assumptions	198,961	88,847
Changes in Proportion and Differences Between	59,296	2,215
Total	\$271,786	\$612,538

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,150)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,399
Total	(\$7,751)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$185,362

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$73,673)
2023	(73,707)
2024	(46,566)
2025	(146,806)
2026	0
Thereafter	0
Total	(\$340,752)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,034,521	\$395,544	(\$137,447)

PERF Net Pension Liability - Unaudited
SOUTH RIPLEY COMMUNITY SCHOOL CORPORATION - 1180000

Net Pension Liability as of 2020	\$874,706
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,878
- Net Difference Between Projected and Actual Investment	(588,439)
- Change of Assumptions	292,366
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,146
Pension Expense/Income	(7,751)
Contributions	(185,362)
Total Activity in FY 2021	(479,162)
Net Pension Liability as of 2021	\$395,544

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1181000
 Submission Unit Name: CITY OF BEECH GROVE

Wages: \$1,548,428 Proportionate Share: 0.0002808

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$854,772	\$369,490

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,638	\$7,378
Net Difference Between Projected and Actual	0	479,749
Change of Assumptions	185,856	82,994
Changes in Proportion and Differences Between	21,413	18,237
Total	\$219,907	\$588,358

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$31,901)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,812
Total	(\$24,089)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$173,424

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$103,180)
2023	(75,649)
2024	(52,488)
2025	(137,134)
2026	0
Thereafter	0
Total	(\$368,451)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$966,378	\$369,490	(\$128,394)

PERF Net Pension Liability - Unaudited

CITY OF BEECH GROVE - 1181000

Net Pension Liability as of 2020	\$854,772
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,592
- Net Difference Between Projected and Actual Investment	(552,904)
- Change of Assumptions	280,961
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,418)
Pension Expense/Income	(24,089)
Contributions	(173,424)
Total Activity in FY 2021	(485,282)
Net Pension Liability as of 2021	\$369,490

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1182000
 Submission Unit Name: CITY OF GAS CITY

Wages: \$1,116,222 Proportionate Share: 0.0002025

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$683,817	\$266,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,114	\$5,320
Net Difference Between Projected and Actual	0	345,973
Change of Assumptions	134,031	59,852
Changes in Proportion and Differences Between	949	91,308
Total	\$144,094	\$502,453

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,005)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,993)
Total	(\$72,998)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,209

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$111,453)
2023	(93,796)
2024	(54,215)
2025	(98,895)
2026	0
Thereafter	0
Total	(\$358,359)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$696,908	\$266,459	(\$92,592)

PERF Net Pension Liability - Unaudited

CITY OF GAS CITY - 1182000

Net Pension Liability as of 2020	\$683,817
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	860
- Net Difference Between Projected and Actual Investment	(404,497)
- Change of Assumptions	216,658
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,172)
Pension Expense/Income	(72,998)
Contributions	(124,209)
Total Activity in FY 2021	(417,358)
Net Pension Liability as of 2021	\$266,459

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1185000
 Submission Unit Name: FAIRFIELD COMMUNITY SCHOOLS

Wages: \$3,266,411 Proportionate Share: 0.0005924

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,804,384	\$779,508

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,661	\$15,564
Net Difference Between Projected and Actual	0	1,012,120
Change of Assumptions	392,098	175,092
Changes in Proportion and Differences Between	42,521	29,928
Total	\$461,280	\$1,232,704

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$67,301)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,276
Total	(\$35,025)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$351,825

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$193,865)
2023	(174,241)
2024	(114,006)
2025	(289,312)
2026	0
Thereafter	0
Total	(\$771,424)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,038,756	\$779,508	(\$270,871)

PERF Net Pension Liability - Unaudited

FAIRFIELD COMMUNITY SCHOOLS - 1185000

Net Pension Liability as of 2020	\$1,804,384
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,355
- Net Difference Between Projected and Actual Investment	(1,166,546)
- Change of Assumptions	592,964
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,799)
Pension Expense/Income	(35,025)
Contributions	(351,825)
Total Activity in FY 2021	(1,024,876)
Net Pension Liability as of 2021	\$779,508

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1186000
 Submission Unit Name: TAYLOR TOWNSHIP, GREENE COUNTY

Wages: \$9,750 Proportionate Share: 0.0000018

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,020	\$2,369

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81	\$47
Net Difference Between Projected and Actual	0	3,075
Change of Assumptions	1,191	532
Changes in Proportion and Differences Between	1,995	478
Total	\$3,267	\$4,132

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$204)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	39
Total	(\$165)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,092

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$260)
2023	23
2024	251
2025	(879)
2026	0
Thereafter	0
Total	(\$865)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,195	\$2,369	(\$823)

PERF Net Pension Liability - Unaudited
TAYLOR TOWNSHIP, GREENE COUNTY - 1186000

Net Pension Liability as of 2020	\$3,020
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21
- Net Difference Between Projected and Actual Investment	(3,333)
- Change of Assumptions	1,288
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,630
Pension Expense/Income	(165)
Contributions	(1,092)
Total Activity in FY 2021	(651)
Net Pension Liability as of 2021	\$2,369

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1187000
 Submission Unit Name: RICHLAND TOWNSHIP, GREENE COUNTY

Wages: \$28,200 Proportionate Share: 0.0000051

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$15,706	\$6,711

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$230	\$134
Net Difference Between Projected and Actual	0	8,713
Change of Assumptions	3,376	1,507
Changes in Proportion and Differences Between	1,459	3,348
Total	\$5,065	\$13,702

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$579)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(586)
Total	(\$1,165)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,158

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,255)
2023	(2,898)
2024	(994)
2025	(2,490)
2026	0
Thereafter	0
Total	(\$8,637)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,552	\$6,711	(\$2,332)

PERF Net Pension Liability - Unaudited
RICHLAND TOWNSHIP, GREENE COUNTY - 1187000

Net Pension Liability as of 2020	\$15,706
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29
- Net Difference Between Projected and Actual Investment	(10,057)
- Change of Assumptions	5,141
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	215
Pension Expense/Income	(1,165)
Contributions	(3,158)
Total Activity in FY 2021	(8,995)
Net Pension Liability as of 2021	\$6,711

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1188000
 Submission Unit Name: STAFFORD TOWNSHIP, GREENE COUNTY

Wages: \$7,049 Proportionate Share: 0.0000013

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,416	\$1,711

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59	\$34
Net Difference Between Projected and Actual	0	2,221
Change of Assumptions	860	384
Changes in Proportion and Differences Between	1,337	397
Total	\$2,256	\$3,036

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$148)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	277
Total	\$129

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$161)
2023	(108)
2024	124
2025	(635)
2026	0
Thereafter	0
Total	(\$780)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,474	\$1,711	(\$594)

PERF Net Pension Liability - Unaudited
STAFFORD TOWNSHIP, GREENE COUNTY - 1188000

Net Pension Liability as of 2020	\$2,416
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14
- Net Difference Between Projected and Actual Investment	(2,428)
- Change of Assumptions	979
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,390
Pension Expense/Income	129
Contributions	(789)
Total Activity in FY 2021	(705)
Net Pension Liability as of 2021	\$1,711

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1189000
 Submission Unit Name: TOWN OF MARKLE

Wages: \$407,879 Proportionate Share: 0.0000740

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$209,011	\$97,373

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,330	\$1,944
Net Difference Between Projected and Actual	0	126,430
Change of Assumptions	48,979	21,872
Changes in Proportion and Differences Between	15,858	439
Total	\$68,167	\$150,685

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,407)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,013
Total	\$7,606

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,682

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$19,143)
2023	(17,297)
2024	(9,937)
2025	(36,141)
2026	0
Thereafter	0
Total	(\$82,518)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$254,672	\$97,373	(\$33,836)

PERF Net Pension Liability - Unaudited

TOWN OF MARKLE - 1189000

Net Pension Liability as of 2020	\$209,011
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	489
- Net Difference Between Projected and Actual Investment	(144,318)
- Change of Assumptions	70,656
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(389)
Pension Expense/Income	7,606
Contributions	(45,682)
Total Activity in FY 2021	(111,638)
Net Pension Liability as of 2021	\$97,373

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1190000
 Submission Unit Name: CITY OF LAKE STATION

Wages: \$2,012,051 Proportionate Share: 0.0003649

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,024,216	\$480,153

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,423	\$9,587
Net Difference Between Projected and Actual	0	623,435
Change of Assumptions	241,520	107,851
Changes in Proportion and Differences Between	196,694	89,013
Total	\$454,637	\$829,886

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$41,455)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	97,598
Total	\$56,143

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$225,350

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$24,930)
2023	(124,685)
2024	(47,427)
2025	(178,207)
2026	0
Thereafter	0
Total	(\$375,249)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,255,810	\$480,153	(\$166,848)

PERF Net Pension Liability - Unaudited

CITY OF LAKE STATION - 1190000

Net Pension Liability as of 2020	\$1,024,216
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,441
- Net Difference Between Projected and Actual Investment	(711,091)
- Change of Assumptions	347,073
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,279)
Pension Expense/Income	56,143
Contributions	(225,350)
Total Activity in FY 2021	(544,063)
Net Pension Liability as of 2021	\$480,153

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1191000
 Submission Unit Name: CENTER TOWNSHIP LAKE COUNTY

Wages: \$77,534 Proportionate Share: 0.0000141

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$45,608	\$18,553

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$635	\$370
Net Difference Between Projected and Actual	0	24,090
Change of Assumptions	9,333	4,167
Changes in Proportion and Differences Between	729	4,082
Total	\$10,697	\$32,709

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,602)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,787)
Total	(\$3,389)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,684

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$6,136)
2023	(5,706)
2024	(3,286)
2025	(6,884)
2026	0
Thereafter	0
Total	(\$22,012)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$48,525	\$18,553	(\$6,447)

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP LAKE COUNTY - 1191000

Net Pension Liability as of 2020	\$45,608
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69
- Net Difference Between Projected and Actual Investment	(27,993)
- Change of Assumptions	14,669
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,727)
Pension Expense/Income	(3,389)
Contributions	(8,684)
Total Activity in FY 2021	(27,055)
Net Pension Liability as of 2021	\$18,553

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1192000
 Submission Unit Name: CITY OF BEDFORD

Wages: \$4,141,258 Proportionate Share: 0.0007511

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,356,512	\$988,333

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,804	\$19,734
Net Difference Between Projected and Actual	0	1,283,260
Change of Assumptions	497,138	221,998
Changes in Proportion and Differences Between	555	110,092
Total	\$531,497	\$1,635,084

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$85,330)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45,737)
Total	(\$131,067)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$462,772

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$317,039)
2023	(262,263)
2024	(157,469)
2025	(366,816)
2026	0
Thereafter	0
Total	(\$1,103,587)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,584,925	\$988,333	(\$343,435)

PERF Net Pension Liability - Unaudited

CITY OF BEDFORD - 1192000

Net Pension Liability as of 2020	\$2,356,512
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,958
- Net Difference Between Projected and Actual Investment	(1,484,939)
- Change of Assumptions	766,139
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(59,498)
Pension Expense/Income	(131,067)
Contributions	(462,772)
Total Activity in FY 2021	(1,368,179)
Net Pension Liability as of 2021	\$988,333

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1193000
 Submission Unit Name: JASPER PUBLIC LIBRARY

Wages: \$492,316 Proportionate Share: 0.0000893

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$272,440	\$117,505

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,019	\$2,346
Net Difference Between Projected and Actual	0	152,570
Change of Assumptions	59,106	26,394
Changes in Proportion and Differences Between	5,515	2,765
Total	\$68,640	\$184,075

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$10,145)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	243
Total	(\$9,902)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,139

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$29,844)
2023	(25,138)
2024	(16,841)
2025	(43,612)
2026	0
Thereafter	0
Total	(\$115,435)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$307,328	\$117,505	(\$40,832)

PERF Net Pension Liability - Unaudited

JASPER PUBLIC LIBRARY - 1193000

Net Pension Liability as of 2020	\$272,440
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	504
- Net Difference Between Projected and Actual Investment	(175,886)
- Change of Assumptions	89,477
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,989)
Pension Expense/Income	(9,902)
Contributions	(55,139)
Total Activity in FY 2021	(154,935)
Net Pension Liability as of 2021	\$117,505

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

Submission Unit #: 1194000
 Submission Unit Name: DUBOIS COUNTY CONTRACTUAL LIBRARY

Wages: \$238,989 Proportionate Share: 0.0000433

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$133,501	\$56,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,949	\$1,138
Net Difference Between Projected and Actual	0	73,978
Change of Assumptions	28,659	12,798
Changes in Proportion and Differences Between	371	4,798
Total	\$30,979	\$92,712

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,919)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,376
Total	(\$2,543)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,767

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$17,458)
2023	(14,633)
2024	(8,496)
2025	(21,146)
2026	0
Thereafter	0
Total	(\$61,733)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$149,018	\$56,976	(\$19,799)

PERF Net Pension Liability - Unaudited
DUBOIS COUNTY CONTRACTUAL LIBRARY - 1194000

Net Pension Liability as of 2020	\$133,501
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	238
- Net Difference Between Projected and Actual Investment	(85,404)
- Change of Assumptions	43,677
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,726)
Pension Expense/Income	(2,543)
Contributions	(26,767)
Total Activity in FY 2021	(76,525)
Net Pension Liability as of 2021	\$56,976

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1196000
 Submission Unit Name: NORTHEAST SCHOOL CORPORATION

Wages: \$1,090,516 Proportionate Share: 0.0001978

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$598,944	\$260,275

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,902	\$5,197
Net Difference Between Projected and Actual	0	337,943
Change of Assumptions	130,920	58,463
Changes in Proportion and Differences Between	128,307	3,076
Total	\$268,129	\$404,679

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,472)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	60,878
Total	\$38,406

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$122,132

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,071)
2023	(660)
2024	(36,217)
2025	(96,602)
2026	0
Thereafter	0
Total	(\$136,550)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$680,732	\$260,275	(\$90,443)

PERF Net Pension Liability - Unaudited

NORTHEAST SCHOOL CORPORATION - 1196000

Net Pension Liability as of 2020	\$598,944
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,135
- Net Difference Between Projected and Actual Investment	(389,203)
- Change of Assumptions	197,252
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(64,127)
Pension Expense/Income	38,406
Contributions	(122,132)
Total Activity in FY 2021	(338,669)
Net Pension Liability as of 2021	\$260,275

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1197000
 Submission Unit Name: CITY OF CLINTON

Wages: \$684,810 Proportionate Share: 0.0001242

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$357,615	\$163,428

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,590	\$3,263
Net Difference Between Projected and Actual	0	212,197
Change of Assumptions	82,205	36,709
Changes in Proportion and Differences Between	14,980	4,516
Total	\$102,775	\$256,685

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,110)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,365
Total	(\$11,745)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,699

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$41,999)
2023	(32,951)
2024	(18,304)
2025	(60,656)
2026	0
Thereafter	0
Total	(\$153,910)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$427,437	\$163,428	(\$56,790)

PERF Net Pension Liability - Unaudited

CITY OF CLINTON - 1197000

Net Pension Liability as of 2020	\$357,615
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	792
- Net Difference Between Projected and Actual Investment	(242,803)
- Change of Assumptions	120,008
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,260
Pension Expense/Income	(11,745)
Contributions	(76,699)
Total Activity in FY 2021	(194,187)
Net Pension Liability as of 2021	\$163,428

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1198000
 Submission Unit Name: CULVER COMMUNITY SCHOOLS CORPORATION

Wages: \$1,245,083 Proportionate Share: 0.0002258

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$697,409	\$297,118

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,162	\$5,933
Net Difference Between Projected and Actual	0	385,781
Change of Assumptions	149,453	66,738
Changes in Proportion and Differences Between	5,365	23,807
Total	\$164,980	\$482,259

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$25,653)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,828)
Total	(\$49,481)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$133,872

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$89,837)
2023	(71,346)
2024	(45,822)
2025	(110,274)
2026	0
Thereafter	0
Total	(\$317,279)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$777,095	\$297,118	(\$103,246)

PERF Net Pension Liability - Unaudited
CULVER COMMUNITY SCHOOLS CORPORATION - 1198000

Net Pension Liability as of 2020	\$697,409
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,237
- Net Difference Between Projected and Actual Investment	(445,468)
- Change of Assumptions	228,026
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(733)
Pension Expense/Income	(49,481)
Contributions	(133,872)
Total Activity in FY 2021	(400,291)
Net Pension Liability as of 2021	\$297,118

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1199000
 Submission Unit Name: SHERIDAN COMMUNITY SCHOOLS

Wages: \$1,200,518 Proportionate Share: 0.0002177

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$671,434	\$286,460

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,798	\$5,720
Net Difference Between Projected and Actual	0	371,942
Change of Assumptions	144,091	64,344
Changes in Proportion and Differences Between	45,189	17,361
Total	\$199,078	\$459,367

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$24,732)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	44,636
Total	\$19,904

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$134,458

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$40,700)
2023	(70,480)
2024	(42,790)
2025	(106,319)
2026	0
Thereafter	0
Total	(\$260,289)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$749,219	\$286,460	(\$99,542)

PERF Net Pension Liability - Unaudited

SHERIDAN COMMUNITY SCHOOLS - 1199000

Net Pension Liability as of 2020	\$671,434
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,197
- Net Difference Between Projected and Actual Investment	(429,406)
- Change of Assumptions	219,646
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(61,857)
Pension Expense/Income	19,904
Contributions	(134,458)
Total Activity in FY 2021	(384,974)
Net Pension Liability as of 2021	\$286,460

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1200000
 Submission Unit Name: TOWN OF ASHLEY

Wages: \$343,002 Proportionate Share: 0.0000622

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$203,575	\$81,846

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,799	\$1,634
Net Difference Between Projected and Actual	0	106,269
Change of Assumptions	41,169	18,384
Changes in Proportion and Differences Between	1,063	23,278
Total	\$45,031	\$149,565

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,066)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,741)
Total	(\$9,807)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,487

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$30,533)
2023	(27,092)
2024	(16,533)
2025	(30,376)
2026	0
Thereafter	0
Total	(\$104,534)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$214,062	\$81,846	(\$28,441)

PERF Net Pension Liability - Unaudited

TOWN OF ASHLEY - 1200000

Net Pension Liability as of 2020	\$203,575
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	291
- Net Difference Between Projected and Actual Investment	(123,692)
- Change of Assumptions	65,201
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,235)
Pension Expense/Income	(9,807)
Contributions	(31,487)
Total Activity in FY 2021	(121,729)
Net Pension Liability as of 2021	\$81,846

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1201000
 Submission Unit Name: SEYMOUR COMMUNITY SCHOOLS

Wages: \$7,435,460 Proportionate Share: 0.0013486

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,012,292	\$1,774,552

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,695	\$35,433
Net Difference Between Projected and Actual	0	2,304,094
Change of Assumptions	892,611	398,598
Changes in Proportion and Differences Between	256,583	7,817
Total	\$1,209,889	\$2,745,942

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$153,211)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	147,188
Total	(\$6,023)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$832,753

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$333,286)
2023	(314,344)
2024	(229,802)
2025	(658,621)
2026	0
Thereafter	0
Total	(\$1,536,053)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,641,232	\$1,774,552	(\$616,638)

PERF Net Pension Liability - Unaudited

SEYMOUR COMMUNITY SCHOOLS - 1201000

Net Pension Liability as of 2020	\$4,012,292
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,046
- Net Difference Between Projected and Actual Investment	(2,647,481)
- Change of Assumptions	1,330,007
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(89,536)
Pension Expense/Income	(6,023)
Contributions	(832,753)
Total Activity in FY 2021	(2,237,740)
Net Pension Liability as of 2021	\$1,774,552

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1202000
 Submission Unit Name: NORTH HARRISON COMMUNITY SCHOOL CORPORATION

Wages: \$2,748,510 Proportionate Share: 0.0004985

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,484,524	\$655,950

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,435	\$13,097
Net Difference Between Projected and Actual	0	851,691
Change of Assumptions	329,947	147,339
Changes in Proportion and Differences Between	19,529	32,686
Total	\$371,911	\$1,044,813

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$56,633)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,296)
Total	(\$82,929)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$307,703

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$192,740)
2023	(151,398)
2024	(85,308)
2025	(243,456)
2026	0
Thereafter	0
Total	(\$672,902)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,715,597	\$655,950	(\$227,936)

PERF Net Pension Liability - Unaudited

NORTH HARRISON COMMUNITY SCHOOL CORPORATION - 1202000

Net Pension Liability as of 2020	\$1,484,524
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,969
- Net Difference Between Projected and Actual Investment	(978,742)
- Change of Assumptions	491,921
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,910
Pension Expense/Income	(82,929)
Contributions	(307,703)
Total Activity in FY 2021	(828,574)
Net Pension Liability as of 2021	\$655,950

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1203000
 Submission Unit Name: CITY OF KENDALLVILLE - HOUSING AUTHORITY

Wages: \$188,347 Proportionate Share: 0.0000342

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$102,391	\$45,002

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,539	\$899
Net Difference Between Projected and Actual	0	58,431
Change of Assumptions	22,636	10,108
Changes in Proportion and Differences Between	1,600	2,410
Total	\$25,775	\$71,848

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,885)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,406)
Total	(\$8,291)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,095

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$13,864)
2023	(9,518)
2024	(5,988)
2025	(16,703)
2026	0
Thereafter	0
Total	(\$46,073)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$117,700	\$45,002	(\$15,638)

PERF Net Pension Liability - Unaudited
CITY OF KENDALLVILLE - HOUSING AUTHORITY - 1203000

Net Pension Liability as of 2020	\$102,391
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	201
- Net Difference Between Projected and Actual Investment	(67,194)
- Change of Assumptions	33,862
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,128
Pension Expense/Income	(8,291)
Contributions	(21,095)
Total Activity in FY 2021	(57,389)
Net Pension Liability as of 2021	\$45,002

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1204000
 Submission Unit Name: ROOT TOWNSHIP, ADAMS COUNTY

Wages: \$12,680 Proportionate Share: 0.0000023

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,249	\$3,026

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104	\$60
Net Difference Between Projected and Actual	0	3,930
Change of Assumptions	1,522	680
Changes in Proportion and Differences Between	17	263
Total	\$1,643	\$4,933

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$261)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(171)
Total	(\$432)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,420

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$911)
2023	(766)
2024	(490)
2025	(1,123)
2026	0
Thereafter	0
Total	(\$3,290)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,915	\$3,026	(\$1,052)

PERF Net Pension Liability - Unaudited

ROOT TOWNSHIP, ADAMS COUNTY - 1204000

Net Pension Liability as of 2020	\$7,249
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13
- Net Difference Between Projected and Actual Investment	(4,550)
- Change of Assumptions	2,352
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(186)
Pension Expense/Income	(432)
Contributions	(1,420)
Total Activity in FY 2021	(4,223)
Net Pension Liability as of 2021	\$3,026

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1206000
 Submission Unit Name: WARREN PUBLIC LIBRARY

Wages: \$37,662 Proportionate Share: 0.0000068

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$20,539	\$8,948

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$306	\$179
Net Difference Between Projected and Actual	0	11,618
Change of Assumptions	4,501	2,010
Changes in Proportion and Differences Between	21	27
Total	\$4,828	\$13,834

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$773)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	187
Total	(\$586)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,218

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,446)
2023	(2,009)
2024	(1,228)
2025	(3,323)
2026	0
Thereafter	0
Total	(\$9,006)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,402	\$8,948	(\$3,109)

PERF Net Pension Liability - Unaudited

WARREN PUBLIC LIBRARY - 1206000

Net Pension Liability as of 2020	\$20,539
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39
- Net Difference Between Projected and Actual Investment	(13,376)
- Change of Assumptions	6,770
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(220)
Pension Expense/Income	(586)
Contributions	(4,218)
Total Activity in FY 2021	(11,591)
Net Pension Liability as of 2021	\$8,948

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1208000
 Submission Unit Name: CITY OF GARRETT

Wages: \$2,134,599 Proportionate Share: 0.0003872

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,151,374	\$509,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,426	\$10,173
Net Difference Between Projected and Actual	0	661,534
Change of Assumptions	256,280	114,442
Changes in Proportion and Differences Between	39,288	3,164
Total	\$312,994	\$789,313

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$43,989)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,140
Total	(\$17,849)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$237,848

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$117,620)
2023	(103,501)
2024	(66,100)
2025	(189,098)
2026	0
Thereafter	0
Total	(\$476,319)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,332,556	\$509,496	(\$177,045)

PERF Net Pension Liability - Unaudited

CITY OF GARRETT - 1208000

Net Pension Liability as of 2020	\$1,151,374
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,313
- Net Difference Between Projected and Actual Investment	(760,073)
- Change of Assumptions	381,736
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,157)
Pension Expense/Income	(17,849)
Contributions	(237,848)
Total Activity in FY 2021	(641,878)
Net Pension Liability as of 2021	\$509,496

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1209000
 Submission Unit Name: PERU PUBLIC LIBRARY

Wages: \$130,173 Proportionate Share: 0.0000236

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$82,457	\$31,054

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,062	\$620
Net Difference Between Projected and Actual	0	40,321
Change of Assumptions	15,620	6,975
Changes in Proportion and Differences Between	130	14,581
Total	\$16,812	\$62,497

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,681)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,592)
Total	(\$16,273)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,579

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$16,395)
2023	(10,804)
2024	(6,959)
2025	(11,527)
2026	0
Thereafter	0
Total	(\$45,685)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$81,220	\$31,054	(\$10,791)

PERF Net Pension Liability - Unaudited

PERU PUBLIC LIBRARY - 1209000

Net Pension Liability as of 2020	\$82,457
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	88
- Net Difference Between Projected and Actual Investment	(47,378)
- Change of Assumptions	25,826
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	913
Pension Expense/Income	(16,273)
Contributions	(14,579)
Total Activity in FY 2021	(51,403)
Net Pension Liability as of 2021	\$31,054

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1210000
 Submission Unit Name: PORTER COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$1,257,017 Proportionate Share: 0.0002280

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$755,099	\$300,013

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,261	\$5,990
Net Difference Between Projected and Actual	0	389,540
Change of Assumptions	150,909	67,389
Changes in Proportion and Differences Between	8,019	74,342
Total	\$169,189	\$537,261

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$25,902)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(46,962)
Total	(\$72,864)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,785

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$115,850)
2023	(83,591)
2024	(57,282)
2025	(111,349)
2026	0
Thereafter	0
Total	(\$368,072)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$784,666	\$300,013	(\$104,251)

PERF Net Pension Liability - Unaudited
PORTER COUNTY PUBLIC LIBRARY SYSTEM - 1210000

Net Pension Liability as of 2020	\$755,099
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,031
- Net Difference Between Projected and Actual Investment	(454,164)
- Change of Assumptions	240,851
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,155)
Pension Expense/Income	(72,864)
Contributions	(140,785)
Total Activity in FY 2021	(455,086)
Net Pension Liability as of 2021	\$300,013

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1212000
 Submission Unit Name: TOWN OF CAMBRIDGE CITY

Wages: \$601,650 Proportionate Share: 0.0001091

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$326,807	\$143,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,910	\$2,866
Net Difference Between Projected and Actual	0	186,398
Change of Assumptions	72,211	32,246
Changes in Proportion and Differences Between	5,561	1,633
Total	\$82,682	\$223,143

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,395)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	477
Total	(\$11,918)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,385

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$37,938)
2023	(30,123)
2024	(19,119)
2025	(53,281)
2026	0
Thereafter	0
Total	(\$140,461)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$375,470	\$143,559	(\$49,885)

PERF Net Pension Liability - Unaudited

TOWN OF CAMBRIDGE CITY - 1212000

Net Pension Liability as of 2020	\$326,807
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	642
- Net Difference Between Projected and Actual Investment	(214,367)
- Change of Assumptions	108,058
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,722
Pension Expense/Income	(11,918)
Contributions	(67,385)
Total Activity in FY 2021	(183,248)
Net Pension Liability as of 2021	\$143,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1212001
 Submission Unit Name: TOWN OF CAMBRIDGE CITY-WESTERN WAYNE REGIONAL DIST

Wages: \$105,699 Proportionate Share: 0.0000192

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$61,616	\$25,264

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$864	\$504
Net Difference Between Projected and Actual	0	32,803
Change of Assumptions	12,708	5,675
Changes in Proportion and Differences Between	1,766	10,629
Total	\$15,338	\$49,611

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,181)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,246)
Total	(\$5,427)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,838

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$10,370)
2023	(10,171)
2024	(4,356)
2025	(9,376)
2026	0
Thereafter	0
Total	(\$34,273)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$66,077	\$25,264	(\$8,779)

PERF Net Pension Liability - Unaudited

TOWN OF CAMBRIDGE CITY-WESTERN WAYNE REGIONAL DIST - 1212001

Net Pension Liability as of 2020	\$61,616
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95
- Net Difference Between Projected and Actual Investment	(38,076)
- Change of Assumptions	19,871
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(977)
Pension Expense/Income	(5,427)
Contributions	(11,838)
Total Activity in FY 2021	(36,352)
Net Pension Liability as of 2021	\$25,264

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1213000
 Submission Unit Name: TOWN OF BOSWELL

Wages: \$233,288 Proportionate Share: 0.0000423

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$134,710	\$55,660

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,904	\$1,111
Net Difference Between Projected and Actual	0	72,270
Change of Assumptions	27,998	12,502
Changes in Proportion and Differences Between	6,029	16,705
Total	\$35,931	\$102,588

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,806)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,231
Total	(\$2,575)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,128

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$17,252)
2023	(19,415)
2024	(9,333)
2025	(20,657)
2026	0
Thereafter	0
Total	(\$66,657)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$145,576	\$55,660	(\$19,341)

PERF Net Pension Liability - Unaudited

TOWN OF BOSWELL - 1213000

Net Pension Liability as of 2020	\$134,710
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	215
- Net Difference Between Projected and Actual Investment	(83,799)
- Change of Assumptions	43,564
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,327)
Pension Expense/Income	(2,575)
Contributions	(26,128)
Total Activity in FY 2021	(79,050)
Net Pension Liability as of 2021	\$55,660

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1214000
 Submission Unit Name: GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY

Wages: \$51,196 Proportionate Share: 0.0000093

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$25,069	\$12,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$419	\$244
Net Difference Between Projected and Actual	0	15,889
Change of Assumptions	6,155	2,749
Changes in Proportion and Differences Between	2,513	3,520
Total	\$9,087	\$22,402

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,057)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,575)
Total	(\$2,632)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,734

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,716)
2023	(3,095)
2024	(963)
2025	(4,541)
2026	0
Thereafter	0
Total	(\$13,315)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$32,006	\$12,237	(\$4,252)

PERF Net Pension Liability - Unaudited
GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY - 1214000

Net Pension Liability as of 2020	\$25,069
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68
- Net Difference Between Projected and Actual Investment	(18,035)
- Change of Assumptions	8,629
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,872
Pension Expense/Income	(2,632)
Contributions	(5,734)
Total Activity in FY 2021	(12,832)
Net Pension Liability as of 2021	\$12,237

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1215000
 Submission Unit Name: TOWN OF PLAINFIELD

Wages: \$8,263,185 Proportionate Share: 0.0014987

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,510,355	\$1,972,061

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,450	\$39,376
Net Difference Between Projected and Actual	0	2,560,541
Change of Assumptions	991,960	442,962
Changes in Proportion and Differences Between	81,778	201,075
Total	\$1,141,188	\$3,243,954

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$170,263)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	259,407
Total	\$89,144

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$922,619

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$692,461)
2023	(410,034)
2024	(268,345)
2025	(731,926)
2026	0
Thereafter	0
Total	(\$2,102,766)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,157,804	\$1,972,061	(\$685,270)

PERF Net Pension Liability - Unaudited

TOWN OF PLAINFIELD - 1215000

Net Pension Liability as of 2020	\$4,510,355
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,720
- Net Difference Between Projected and Actual Investment	(2,946,554)
- Change of Assumptions	1,488,767
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(255,752)
Pension Expense/Income	89,144
Contributions	(922,619)
Total Activity in FY 2021	(2,538,294)
Net Pension Liability as of 2021	\$1,972,061

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1216000
 Submission Unit Name: WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY

Wages: \$96,315 Proportionate Share: 0.0000175

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$51,951	\$23,027

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$788	\$460
Net Difference Between Projected and Actual	0	29,899
Change of Assumptions	11,583	5,172
Changes in Proportion and Differences Between	9,402	8,221
Total	\$21,773	\$43,752

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,988)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,475)
Total	(\$8,463)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,787

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,486)
2023	(990)
2024	(2,959)
2025	(8,544)
2026	0
Thereafter	0
Total	(\$21,979)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$60,227	\$23,027	(\$8,002)

PERF Net Pension Liability - Unaudited

WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY - 1216000

Net Pension Liability as of 2020	\$51,951
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106
- Net Difference Between Projected and Actual Investment	(34,345)
- Change of Assumptions	17,235
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,330
Pension Expense/Income	(8,463)
Contributions	(10,787)
Total Activity in FY 2021	(28,924)
Net Pension Liability as of 2021	\$23,027

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1217000
 Submission Unit Name: CARMEL PUBLIC LIBRARY

Wages: \$2,070,834 Proportionate Share: 0.0003756

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,081,905	\$494,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,904	\$9,868
Net Difference Between Projected and Actual	0	641,716
Change of Assumptions	248,602	111,014
Changes in Proportion and Differences Between	78,713	10,232
Total	\$344,219	\$772,830

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$42,671)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,723
Total	(\$27,948)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$231,427

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$109,317)
2023	(80,288)
2024	(55,572)
2025	(183,434)
2026	0
Thereafter	0
Total	(\$428,611)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,292,634	\$494,232	(\$171,741)

PERF Net Pension Liability - Unaudited

CARMEL PUBLIC LIBRARY - 1217000

Net Pension Liability as of 2020	\$1,081,905
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,394
- Net Difference Between Projected and Actual Investment	(734,310)
- Change of Assumptions	363,012
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,606
Pension Expense/Income	(27,948)
Contributions	(231,427)
Total Activity in FY 2021	(587,673)
Net Pension Liability as of 2021	\$494,232

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1218000
 Submission Unit Name: CASS TOWNSHIP SCHOOLS, LAPORTE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
CASS TOWNSHIP SCHOOLS, LAPORTE COUNTY - 1218000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1221000
 Submission Unit Name: GREENWOOD COMMUNITY SCHOOL CORPORATION

Wages: \$5,707,156 Proportionate Share: 0.0010351

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,149,969	\$1,362,034

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,585	\$27,196
Net Difference Between Projected and Actual	0	1,768,477
Change of Assumptions	685,112	305,939
Changes in Proportion and Differences Between	1,818	89,342
Total	\$733,515	\$2,190,954

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$117,595)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	43,281
Total	(\$74,314)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$635,476

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$414,640)
2023	(343,205)
2024	(194,075)
2025	(505,519)
2026	0
Thereafter	0
Total	(\$1,457,439)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,562,316	\$1,362,034	(\$473,292)

PERF Net Pension Liability - Unaudited
GREENWOOD COMMUNITY SCHOOL CORPORATION - 1221000

Net Pension Liability as of 2020	\$3,149,969
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,873
- Net Difference Between Projected and Actual Investment	(2,038,063)
- Change of Assumptions	1,035,495
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(81,450)
Pension Expense/Income	(74,314)
Contributions	(635,476)
Total Activity in FY 2021	(1,787,935)
Net Pension Liability as of 2021	\$1,362,034

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1222000
 Submission Unit Name: JOHN GLENN SCHOOL

Wages: \$2,016,727 Proportionate Share: 0.0003658

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,078,885	\$481,337

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,463	\$9,611
Net Difference Between Projected and Actual	0	624,972
Change of Assumptions	242,116	108,117
Changes in Proportion and Differences Between	22,964	36,746
Total	\$281,543	\$779,446

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$41,558)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,741
Total	(\$34,817)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$225,865

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$143,525)
2023	(115,662)
2024	(60,070)
2025	(178,646)
2026	0
Thereafter	0
Total	(\$497,903)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,258,908	\$481,337	(\$167,260)

PERF Net Pension Liability - Unaudited

JOHN GLENN SCHOOL - 1222000

Net Pension Liability as of 2020	\$1,078,885
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,222
- Net Difference Between Projected and Actual Investment	(717,307)
- Change of Assumptions	358,794
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,425
Pension Expense/Income	(34,817)
Contributions	(225,865)
Total Activity in FY 2021	(597,548)
Net Pension Liability as of 2021	\$481,337

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1223000
 Submission Unit Name: SOUTH HARRISON COMMUNITY SCHOOL CORPORATION

Wages: \$4,354,365 Proportionate Share: 0.0007898

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,302,145	\$1,039,257

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,546	\$20,751
Net Difference Between Projected and Actual	0	1,349,380
Change of Assumptions	522,753	233,437
Changes in Proportion and Differences Between	223,660	6,264
Total	\$781,959	\$1,609,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$89,727)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	119,717
Total	\$29,990

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$485,534

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$167,007)
2023	(151,540)
2024	(123,608)
2025	(385,718)
2026	0
Thereafter	0
Total	(\$827,873)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,718,111	\$1,039,257	(\$361,131)

PERF Net Pension Liability - Unaudited

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION - 1223000

Net Pension Liability as of 2020	\$2,302,145
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,917
- Net Difference Between Projected and Actual Investment	(1,546,406)
- Change of Assumptions	768,987
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,842)
Pension Expense/Income	29,990
Contributions	(485,534)
Total Activity in FY 2021	(1,262,888)
Net Pension Liability as of 2021	\$1,039,257

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1224000
 Submission Unit Name: BROWN COUNTY

Wages: \$4,480,462 Proportionate Share: 0.0008126

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,479,442	\$1,069,258

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,572	\$21,350
Net Difference Between Projected and Actual	0	1,388,334
Change of Assumptions	537,844	240,176
Changes in Proportion and Differences Between	36,222	70,294
Total	\$610,638	\$1,720,154

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$92,317)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,339
Total	(\$84,978)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$491,593

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$288,888)
2023	(268,277)
2024	(155,498)
2025	(396,853)
2026	0
Thereafter	0
Total	(\$1,109,516)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,796,578	\$1,069,258	(\$371,556)

PERF Net Pension Liability - Unaudited

BROWN COUNTY - 1224000

Net Pension Liability as of 2020	\$2,479,442
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,583
- Net Difference Between Projected and Actual Investment	(1,600,534)
- Change of Assumptions	814,280
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,942)
Pension Expense/Income	(84,978)
Contributions	(491,593)
Total Activity in FY 2021	(1,410,184)
Net Pension Liability as of 2021	\$1,069,258

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1224001
 Submission Unit Name: BROWN COUNTY SOLID WASTE-MANAGEMENT DISTRICT

Wages: \$117,501 Proportionate Share: 0.0000213

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$73,698	\$28,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$959	\$560
Net Difference Between Projected and Actual	0	36,391
Change of Assumptions	14,098	6,296
Changes in Proportion and Differences Between	1,206	8,030
Total	\$16,263	\$51,277

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,420)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	112
Total	(\$2,308)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,160

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,395)
2023	(9,107)
2024	(6,109)
2025	(10,403)
2026	0
Thereafter	0
Total	(\$35,014)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$73,304	\$28,028	(\$9,739)

PERF Net Pension Liability - Unaudited

BROWN COUNTY SOLID WASTE-MANAGEMENT DISTRICT - 1224001

Net Pension Liability as of 2020	\$73,698
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82
- Net Difference Between Projected and Actual Investment	(42,698)
- Change of Assumptions	23,158
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,744)
Pension Expense/Income	(2,308)
Contributions	(13,160)
Total Activity in FY 2021	(45,670)
Net Pension Liability as of 2021	\$28,028

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1225000
 Submission Unit Name: WASHINGTON COUNTY

Wages: \$6,684,037 Proportionate Share: 0.0012123

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,656,791	\$1,595,202

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,561	\$31,851
Net Difference Between Projected and Actual	0	2,071,224
Change of Assumptions	802,397	358,313
Changes in Proportion and Differences Between	189,359	16,363
Total	\$1,046,317	\$2,477,751

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$137,726)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	182,103
Total	\$44,377

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$748,533

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$276,331)
2023	(344,452)
2024	(218,596)
2025	(592,055)
2026	0
Thereafter	0
Total	(\$1,431,434)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,172,153	\$1,595,202	(\$554,316)

PERF Net Pension Liability - Unaudited

WASHINGTON COUNTY - 1225000

Net Pension Liability as of 2020	\$3,656,791
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,019
- Net Difference Between Projected and Actual Investment	(2,384,186)
- Change of Assumptions	1,206,006
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(186,272)
Pension Expense/Income	44,377
Contributions	(748,533)
Total Activity in FY 2021	(2,061,589)
Net Pension Liability as of 2021	\$1,595,202

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1226000
 Submission Unit Name: KENTLAND PUBLIC LIBRARY

Wages: \$68,856 Proportionate Share: 0.0000125

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$37,755	\$16,448

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$563	\$328
Net Difference Between Projected and Actual	0	21,356
Change of Assumptions	8,274	3,695
Changes in Proportion and Differences Between	148	614
Total	\$8,985	\$25,993

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,420)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(176)
Total	(\$1,596)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,712

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,705)
2023	(3,931)
2024	(2,269)
2025	(6,103)
2026	0
Thereafter	0
Total	(\$17,008)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,019	\$16,448	(\$5,716)

PERF Net Pension Liability - Unaudited

KENTLAND PUBLIC LIBRARY - 1226000

Net Pension Liability as of 2020	\$37,755
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73
- Net Difference Between Projected and Actual Investment	(24,587)
- Change of Assumptions	12,446
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69
Pension Expense/Income	(1,596)
Contributions	(7,712)
Total Activity in FY 2021	(21,307)
Net Pension Liability as of 2021	\$16,448

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1227000
 Submission Unit Name: HAMILTON COMMUNITY SCHOOLS

Wages: \$767,808 Proportionate Share: 0.0001393

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$376,039	\$183,298

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,269	\$3,660
Net Difference Between Projected and Actual	0	237,995
Change of Assumptions	92,200	41,172
Changes in Proportion and Differences Between	59,230	11,973
Total	\$157,699	\$294,800

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$15,825)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,454
Total	(\$10,371)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,991

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$36,412)
2023	(18,135)
2024	(14,524)
2025	(68,030)
2026	0
Thereafter	0
Total	(\$137,101)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$479,404	\$183,298	(\$63,694)

PERF Net Pension Liability - Unaudited
HAMILTON COMMUNITY SCHOOLS - 1227000

Net Pension Liability as of 2020	\$376,039
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	996
- Net Difference Between Projected and Actual Investment	(270,178)
- Change of Assumptions	129,379
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,424
Pension Expense/Income	(10,371)
Contributions	(85,991)
Total Activity in FY 2021	(192,741)
Net Pension Liability as of 2021	\$183,298

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1228000
 Submission Unit Name: ECKHART PUBLIC LIBRARY

Wages: \$613,099 Proportionate Share: 0.0001112

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$412,888	\$146,322

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,005	\$2,922
Net Difference Between Projected and Actual	0	189,986
Change of Assumptions	73,601	32,867
Changes in Proportion and Differences Between	43,501	64,237
Total	\$122,107	\$290,012

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,633)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,942
Total	\$15,309

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,667

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$34,454)
2023	(40,496)
2024	(38,648)
2025	(54,307)
2026	0
Thereafter	0
Total	(\$167,905)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$382,697	\$146,322	(\$50,845)

PERF Net Pension Liability - Unaudited

ECKHART PUBLIC LIBRARY - 1228000

Net Pension Liability as of 2020	\$412,888
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	312
- Net Difference Between Projected and Actual Investment	(225,323)
- Change of Assumptions	126,763
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(114,960)
Pension Expense/Income	15,309
Contributions	(68,667)
Total Activity in FY 2021	(266,566)
Net Pension Liability as of 2021	\$146,322

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1229000
 Submission Unit Name: PIONEER REGIONAL SCHOOL CORPORATION

Wages: \$720,407 Proportionate Share: 0.0001307

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$372,415	\$171,981

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,882	\$3,434
Net Difference Between Projected and Actual	0	223,302
Change of Assumptions	86,508	38,630
Changes in Proportion and Differences Between	31,263	775
Total	\$123,653	\$266,141

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,848)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,071
Total	(\$777)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,683

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$30,775)
2023	(29,554)
2024	(18,329)
2025	(63,830)
2026	0
Thereafter	0
Total	(\$142,488)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$449,806	\$171,981	(\$59,762)

PERF Net Pension Liability - Unaudited
PIONEER REGIONAL SCHOOL CORPORATION - 1229000

Net Pension Liability as of 2020	\$372,415
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	850
- Net Difference Between Projected and Actual Investment	(255,175)
- Change of Assumptions	125,474
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,877
Pension Expense/Income	(777)
Contributions	(80,683)
Total Activity in FY 2021	(200,434)
Net Pension Liability as of 2021	\$171,981

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1230000
 Submission Unit Name: KNOX COUNTY PUBLIC LIBRARY

Wages: \$349,543 Proportionate Share: 0.0000634

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$203,273	\$83,425

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,853	\$1,666
Net Difference Between Projected and Actual	0	108,319
Change of Assumptions	41,963	18,739
Changes in Proportion and Differences Between	130	20,646
Total	\$44,946	\$149,370

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,203)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,162)
Total	(\$20,365)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,537

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$31,540)
2023	(26,825)
2024	(15,095)
2025	(30,964)
2026	0
Thereafter	0
Total	(\$104,424)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$218,192	\$83,425	(\$28,989)

PERF Net Pension Liability - Unaudited

KNOX COUNTY PUBLIC LIBRARY - 1230000

Net Pension Liability as of 2020	\$203,273
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	315
- Net Difference Between Projected and Actual Investment	(125,716)
- Change of Assumptions	65,577
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,122)
Pension Expense/Income	(20,365)
Contributions	(35,537)
Total Activity in FY 2021	(119,848)
Net Pension Liability as of 2021	\$83,425

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1231000
 Submission Unit Name: BEECH GROVE PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

BEECH GROVE PUBLIC LIBRARY - 1231000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1232000
 Submission Unit Name: TOWN OF OAKTOWN

Wages: \$51,326 Proportionate Share: 0.0000093

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$28,090	\$12,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$419	\$244
Net Difference Between Projected and Actual	0	15,889
Change of Assumptions	6,155	2,749
Changes in Proportion and Differences Between	119	586
Total	\$6,693	\$19,468

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,057)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,181
Total	\$124

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,748

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,556)
2023	(2,993)
2024	(1,684)
2025	(4,542)
2026	0
Thereafter	0
Total	(\$12,775)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$32,006	\$12,237	(\$4,252)

PERF Net Pension Liability - Unaudited

TOWN OF OAKTOWN - 1232000

Net Pension Liability as of 2020	\$28,090
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54
- Net Difference Between Projected and Actual Investment	(18,293)
- Change of Assumptions	9,259
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,249)
Pension Expense/Income	124
Contributions	(5,748)
Total Activity in FY 2021	(15,853)
Net Pension Liability as of 2021	\$12,237

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1233000
 Submission Unit Name: TOWN OF ST JOHN

Wages: \$2,347,665 Proportionate Share: 0.0004258

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,296,655	\$560,288

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,163	\$11,187
Net Difference Between Projected and Actual	0	727,483
Change of Assumptions	281,829	125,851
Changes in Proportion and Differences Between	1,641	96,909
Total	\$302,633	\$961,430

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$48,374)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(87,779)
Total	(\$136,153)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$256,584

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$211,713)
2023	(158,052)
2024	(81,082)
2025	(207,950)
2026	0
Thereafter	0
Total	(\$658,797)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,465,399	\$560,288	(\$194,694)

PERF Net Pension Liability - Unaudited

TOWN OF ST JOHN - 1233000

Net Pension Liability as of 2020	\$1,296,655
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,412
- Net Difference Between Projected and Actual Investment	(838,456)
- Change of Assumptions	426,147
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,267
Pension Expense/Income	(136,153)
Contributions	(256,584)
Total Activity in FY 2021	(736,367)
Net Pension Liability as of 2021	\$560,288

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1234000
 Submission Unit Name: UNION TOWNSHIP, WHITLEY COUNTY

Wages: \$25,902 Proportionate Share: 0.0000047

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$13,894	\$6,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$212	\$123
Net Difference Between Projected and Actual	0	8,030
Change of Assumptions	3,111	1,389
Changes in Proportion and Differences Between	944	743
Total	\$4,267	\$10,285

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$534)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(55)
Total	(\$589)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,901

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,320)
2023	(1,627)
2024	(778)
2025	(2,293)
2026	0
Thereafter	0
Total	(\$6,018)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,175	\$6,184	(\$2,149)

PERF Net Pension Liability - Unaudited
UNION TOWNSHIP, WHITLEY COUNTY - 1234000

Net Pension Liability as of 2020	\$13,894
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30
- Net Difference Between Projected and Actual Investment	(9,219)
- Change of Assumptions	4,617
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	352
Pension Expense/Income	(589)
Contributions	(2,901)
Total Activity in FY 2021	(7,710)
Net Pension Liability as of 2021	\$6,184

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1235000
 Submission Unit Name: HONEY CREEK TOWNSHIP, VIGO COUNTY

Wages: (\$3,600) Proportionate Share: (0.000007)

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,114	(\$921)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	(\$32)	(\$18)
Net Difference Between Projected and Actual	0	(1,196)
Change of Assumptions	(463)	(207)
Changes in Proportion and Differences Between	26	4,844
Total	(\$469)	\$3,423

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,015)
Total	(\$10,935)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$403)

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,753)
2023	(1,599)
2024	(882)
2025	342
2026	0
Thereafter	0
Total	(\$3,892)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
(\$2,409)	(\$921)	\$320

PERF Net Pension Liability - Unaudited
HONEY CREEK TOWNSHIP, VIGO COUNTY - 1235000

Net Pension Liability as of 2020	\$2,114
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23)
- Net Difference Between Projected and Actual Investment	1,015
- Change of Assumptions	185
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,320
Pension Expense/Income	(10,935)
Contributions	403
Total Activity in FY 2021	(3,035)
Net Pension Liability as of 2021	(\$921)

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1236000
 Submission Unit Name: FRANKLIN TOWNSHIP, MARION COUNTY

Wages: \$370,517 Proportionate Share: 0.0000672

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$211,730	\$88,425

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,024	\$1,766
Net Difference Between Projected and Actual	0	114,812
Change of Assumptions	44,478	19,862
Changes in Proportion and Differences Between	352	18,911
Total	\$47,854	\$155,351

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,634)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,907)
Total	(\$15,541)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,498

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$36,108)
2023	(24,285)
2024	(14,284)
2025	(32,820)
2026	0
Thereafter	0
Total	(\$107,497)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$231,270	\$88,425	(\$30,727)

PERF Net Pension Liability - Unaudited
FRANKLIN TOWNSHIP, MARION COUNTY - 1236000

Net Pension Liability as of 2020	\$211,730
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	350
- Net Difference Between Projected and Actual Investment	(132,933)
- Change of Assumptions	68,732
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,415)
Pension Expense/Income	(15,541)
Contributions	(41,498)
Total Activity in FY 2021	(123,305)
Net Pension Liability as of 2021	\$88,425

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1238000
 Submission Unit Name: WESTERN WAYNE SCHOOLS

Wages: \$930,253 Proportionate Share: 0.0001687

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$575,989	\$221,984

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,592	\$4,432
Net Difference Between Projected and Actual	0	288,225
Change of Assumptions	111,659	49,862
Changes in Proportion and Differences Between	219	129,215
Total	\$119,470	\$471,734

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$19,166)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(66,455)
Total	(\$85,621)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,057

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$124,161)
2023	(98,513)
2024	(47,202)
2025	(82,388)
2026	0
Thereafter	0
Total	(\$352,264)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$580,584	\$221,984	(\$77,137)

PERF Net Pension Liability - Unaudited

WESTERN WAYNE SCHOOLS - 1238000

Net Pension Liability as of 2020	\$575,989
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	688
- Net Difference Between Projected and Actual Investment	(337,520)
- Change of Assumptions	181,809
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,304)
Pension Expense/Income	(85,621)
Contributions	(101,057)
Total Activity in FY 2021	(354,005)
Net Pension Liability as of 2021	\$221,984

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1239000
 Submission Unit Name: HANOVER COMMUNITY SCHOOL CORPORATION

Wages: \$819,333 Proportionate Share: 0.0001486

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$466,047	\$195,535

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,688	\$3,904
Net Difference Between Projected and Actual	0	253,884
Change of Assumptions	98,355	43,921
Changes in Proportion and Differences Between	663	39,445
Total	\$105,706	\$341,154

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,882)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,459)
Total	(\$31,341)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,765

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$73,414)
2023	(58,396)
2024	(31,066)
2025	(72,572)
2026	0
Thereafter	0
Total	(\$235,448)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$511,410	\$195,535	(\$67,946)

PERF Net Pension Liability - Unaudited

HANOVER COMMUNITY SCHOOL CORPORATION - 1239000

Net Pension Liability as of 2020	\$466,047
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	784
- Net Difference Between Projected and Actual Investment	(293,770)
- Change of Assumptions	151,539
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,959)
Pension Expense/Income	(31,341)
Contributions	(91,765)
Total Activity in FY 2021	(270,512)
Net Pension Liability as of 2021	\$195,535

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1240000
 Submission Unit Name: JACKSON TOWNSHIP, WAYNE COUNTY

Wages: \$31,200 Proportionate Share: 0.0000057

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$16,914	\$7,500

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$257	\$150
Net Difference Between Projected and Actual	0	9,738
Change of Assumptions	3,773	1,685
Changes in Proportion and Differences Between	520	1,126
Total	\$4,550	\$12,699

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$648)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(307)
Total	(\$955)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,494

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,301)
2023	(2,099)
2024	(966)
2025	(2,783)
2026	0
Thereafter	0
Total	(\$8,149)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,617	\$7,500	(\$2,606)

PERF Net Pension Liability - Unaudited

JACKSON TOWNSHIP, WAYNE COUNTY - 1240000

Net Pension Liability as of 2020	\$16,914
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34
- Net Difference Between Projected and Actual Investment	(11,186)
- Change of Assumptions	5,612
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	575
Pension Expense/Income	(955)
Contributions	(3,494)
Total Activity in FY 2021	(9,414)
Net Pension Liability as of 2021	\$7,500

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1241000
 Submission Unit Name: CENTERVILLE-ABINGTON COMMUNITY SCHOOLS

Wages: \$1,439,550 Proportionate Share: 0.0002611

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$811,278	\$343,568

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,751	\$6,860
Net Difference Between Projected and Actual	0	446,091
Change of Assumptions	172,817	77,172
Changes in Proportion and Differences Between	4,935	23,793
Total	\$189,503	\$553,916

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$29,663)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,165)
Total	(\$43,828)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,230

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$98,753)
2023	(85,381)
2024	(52,766)
2025	(127,513)
2026	0
Thereafter	0
Total	(\$364,413)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$898,581	\$343,568	(\$119,386)

PERF Net Pension Liability - Unaudited
CENTERVILLE-ABINGTON COMMUNITY SCHOOLS - 1241000

Net Pension Liability as of 2020	\$811,278
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,409
- Net Difference Between Projected and Actual Investment	(515,523)
- Change of Assumptions	264,681
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,219)
Pension Expense/Income	(43,828)
Contributions	(161,230)
Total Activity in FY 2021	(467,710)
Net Pension Liability as of 2021	\$343,568

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1242000
 Submission Unit Name: TOWN OF GENEVA

Wages: \$360,675 Proportionate Share: 0.0000654

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$207,501	\$86,056

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,943	\$1,718
Net Difference Between Projected and Actual	0	111,736
Change of Assumptions	43,287	19,330
Changes in Proportion and Differences Between	1,657	30,597
Total	\$47,887	\$163,381

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,430)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,022)
Total	(\$19,452)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,396

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$37,042)
2023	(32,268)
2024	(14,244)
2025	(31,940)
2026	0
Thereafter	0
Total	(\$115,494)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$225,075	\$86,056	(\$29,904)

PERF Net Pension Liability - Unaudited

TOWN OF GENEVA - 1242000

Net Pension Liability as of 2020	\$207,501
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	335
- Net Difference Between Projected and Actual Investment	(129,495)
- Change of Assumptions	67,192
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	371
Pension Expense/Income	(19,452)
Contributions	(40,396)
Total Activity in FY 2021	(121,445)
Net Pension Liability as of 2021	\$86,056

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1243000
 Submission Unit Name: CITY OF LOGANSPOUR

Wages: \$1,830,466 Proportionate Share: 0.0003320

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$979,514	\$436,861

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,942	\$8,723
Net Difference Between Projected and Actual	0	567,225
Change of Assumptions	219,744	98,127
Changes in Proportion and Differences Between	33,916	14,084
Total	\$268,602	\$688,159

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$37,718)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,917
Total	(\$8,801)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$205,012

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$105,993)
2023	(96,826)
2024	(54,597)
2025	(162,141)
2026	0
Thereafter	0
Total	(\$419,557)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,142,584	\$436,861	(\$151,805)

PERF Net Pension Liability - Unaudited

CITY OF LOGANSPORT - 1243000

Net Pension Liability as of 2020	\$979,514
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,016
- Net Difference Between Projected and Actual Investment	(651,056)
- Change of Assumptions	325,707
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,507)
Pension Expense/Income	(8,801)
Contributions	(205,012)
Total Activity in FY 2021	(542,653)
Net Pension Liability as of 2021	\$436,861

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1243001
 Submission Unit Name: CITY OF LOGANSPORT-UTILITIES

Wages: \$6,330,779 Proportionate Share: 0.0011482

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,309,144	\$1,510,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,676	\$30,167
Net Difference Between Projected and Actual	0	1,961,709
Change of Assumptions	759,971	339,367
Changes in Proportion and Differences Between	183,343	35,583
Total	\$994,990	\$2,366,826

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$130,444)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,452
Total	(\$100,992)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$674,968

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$348,209)
2023	(285,588)
2024	(177,290)
2025	(560,749)
2026	0
Thereafter	0
Total	(\$1,371,836)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,951,552	\$1,510,856	(\$525,007)

PERF Net Pension Liability - Unaudited

CITY OF LOGANSPORT-UTILITIES - 1243001

Net Pension Liability as of 2020	\$3,309,144
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,310
- Net Difference Between Projected and Actual Investment	(2,244,918)
- Change of Assumptions	1,110,091
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,189
Pension Expense/Income	(100,992)
Contributions	(674,968)
Total Activity in FY 2021	(1,798,288)
Net Pension Liability as of 2021	\$1,510,856

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1244000
 Submission Unit Name: CITY OF RENSSELAER

Wages: \$3,603,907 Proportionate Share: 0.0006537

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,171,361	\$860,170

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,420	\$17,175
Net Difference Between Projected and Actual	0	1,116,852
Change of Assumptions	432,671	193,210
Changes in Proportion and Differences Between	7,120	239,550
Total	\$469,211	\$1,566,787

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$74,265)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(91,627)
Total	(\$165,892)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$403,638

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$328,492)
2023	(284,057)
2024	(165,777)
2025	(319,250)
2026	0
Thereafter	0
Total	(\$1,097,576)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,249,721	\$860,170	(\$298,900)

PERF Net Pension Liability - Unaudited

CITY OF RENSSELAER - 1244000

Net Pension Liability as of 2020	\$2,171,361
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,928
- Net Difference Between Projected and Actual Investment	(1,302,685)
- Change of Assumptions	691,882
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(133,786)
Pension Expense/Income	(165,892)
Contributions	(403,638)
Total Activity in FY 2021	(1,311,191)
Net Pension Liability as of 2021	\$860,170

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1245000
 Submission Unit Name: JAY COUNTY PUBLIC LIBRARY

Wages: \$394,405 Proportionate Share: 0.0000715

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$259,754	\$94,083

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,218	\$1,879
Net Difference Between Projected and Actual	0	122,158
Change of Assumptions	47,324	21,133
Changes in Proportion and Differences Between	2,656	36,559
Total	\$53,198	\$181,729

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,123)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,095)
Total	(\$22,218)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,174

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$36,885)
2023	(33,256)
2024	(23,471)
2025	(34,919)
2026	0
Thereafter	0
Total	(\$128,531)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$246,069	\$94,083	(\$32,693)

PERF Net Pension Liability - Unaudited

JAY COUNTY PUBLIC LIBRARY - 1245000

Net Pension Liability as of 2020	\$259,754
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	225
- Net Difference Between Projected and Actual Investment	(144,389)
- Change of Assumptions	80,313
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,428)
Pension Expense/Income	(22,218)
Contributions	(44,174)
Total Activity in FY 2021	(165,671)
Net Pension Liability as of 2021	\$94,083

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1246000
 Submission Unit Name: THORNCREEK TOWNSHIP - WHITLEY COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	(1,661)
Total	(\$1,661)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

THORNCREEK TOWNSHIP - WHITLEY COUNTY - 1246000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,661
Pension Expense/Income	(1,661)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

Submission Unit #: 1247000
 Submission Unit Name: WASHINGTON TOWNSHIP, STARKE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, STARKE COUNTY - 1247000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1248000
 Submission Unit Name: TRI-CENTRAL COMMUNITY SCHOOLS

Wages: \$848,194 Proportionate Share: 0.0001538

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$470,275	\$202,377

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,922	\$4,041
Net Difference Between Projected and Actual	0	262,769
Change of Assumptions	101,797	45,458
Changes in Proportion and Differences Between	4,174	5,613
Total	\$112,893	\$317,881

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$17,473)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(481)
Total	(\$17,954)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,994

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$54,584)
2023	(46,040)
2024	(29,252)
2025	(75,112)
2026	0
Thereafter	0
Total	(\$204,988)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$529,306	\$202,377	(\$70,324)

PERF Net Pension Liability - Unaudited

TRI-CENTRAL COMMUNITY SCHOOLS - 1248000

Net Pension Liability as of 2020	\$470,275
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	863
- Net Difference Between Projected and Actual Investment	(303,017)
- Change of Assumptions	154,325
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,121)
Pension Expense/Income	(17,954)
Contributions	(94,994)
Total Activity in FY 2021	(267,898)
Net Pension Liability as of 2021	\$202,377

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1249000
 Submission Unit Name: VERMILLION COUNTY PUBLIC LIBRARY

Wages: \$66,004 Proportionate Share: 0.0000120

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$36,245	\$15,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$540	\$315
Net Difference Between Projected and Actual	0	20,502
Change of Assumptions	7,943	3,547
Changes in Proportion and Differences Between	53	5,807
Total	\$8,536	\$30,171

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,363)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,795)
Total	(\$7,158)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,392

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$8,819)
2023	(4,774)
2024	(2,180)
2025	(5,862)
2026	0
Thereafter	0
Total	(\$21,635)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,298	\$15,790	(\$5,487)

PERF Net Pension Liability - Unaudited

VERMILLION COUNTY PUBLIC LIBRARY - 1249000

Net Pension Liability as of 2020	\$36,245
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70
- Net Difference Between Projected and Actual Investment	(23,604)
- Change of Assumptions	11,948
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,681
Pension Expense/Income	(7,158)
Contributions	(7,392)
Total Activity in FY 2021	(20,455)
Net Pension Liability as of 2021	\$15,790

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1250000
 Submission Unit Name: TOWN OF YORKTOWN

Wages: \$1,670,976 Proportionate Share: 0.0003031

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$944,477	\$398,833

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,641	\$7,964
Net Difference Between Projected and Actual	0	517,849
Change of Assumptions	200,616	89,586
Changes in Proportion and Differences Between	4,272	28,928
Total	\$218,529	\$644,327

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,434)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,170)
Total	(\$40,604)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$187,149

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$116,381)
2023	(99,486)
2024	(61,904)
2025	(148,027)
2026	0
Thereafter	0
Total	(\$425,798)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,043,124	\$398,833	(\$138,590)

PERF Net Pension Liability - Unaudited

TOWN OF YORKTOWN - 1250000

Net Pension Liability as of 2020	\$944,477
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,625
- Net Difference Between Projected and Actual Investment	(598,681)
- Change of Assumptions	307,820
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,655)
Pension Expense/Income	(40,604)
Contributions	(187,149)
Total Activity in FY 2021	(545,644)
Net Pension Liability as of 2021	\$398,833

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1251000
 Submission Unit Name: WEST LAFAYETTE PUBLIC LIBRARY

Wages: \$378,426 Proportionate Share: 0.0000686

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$202,064	\$90,267

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,087	\$1,802
Net Difference Between Projected and Actual	0	117,204
Change of Assumptions	45,405	20,276
Changes in Proportion and Differences Between	5,543	5,745
Total	\$54,035	\$145,027

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,793)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,510)
Total	(\$10,303)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,384

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$25,091)
2023	(21,203)
2024	(11,195)
2025	(33,503)
2026	0
Thereafter	0
Total	(\$90,992)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$236,088	\$90,267	(\$31,367)

PERF Net Pension Liability - Unaudited

WEST LAFAYETTE PUBLIC LIBRARY - 1251000

Net Pension Liability as of 2020	\$202,064
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	418
- Net Difference Between Projected and Actual Investment	(134,497)
- Change of Assumptions	67,231
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,738
Pension Expense/Income	(10,303)
Contributions	(42,384)
Total Activity in FY 2021	(111,797)
Net Pension Liability as of 2021	\$90,267

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1252000
 Submission Unit Name: CITY OF KNOX

Wages: \$832,859 Proportionate Share: 0.0001511

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$487,190	\$198,825

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,800	\$3,970
Net Difference Between Projected and Actual	0	258,156
Change of Assumptions	100,010	44,660
Changes in Proportion and Differences Between	1,460	27,490
Total	\$108,270	\$334,276

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$17,166)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,383)
Total	(\$25,549)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,280

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$62,986)
2023	(54,434)
2024	(34,791)
2025	(73,795)
2026	0
Thereafter	0
Total	(\$226,006)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$520,013	\$198,825	(\$69,089)

PERF Net Pension Liability - Unaudited

CITY OF KNOX - 1252000

Net Pension Liability as of 2020	\$487,190
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	739
- Net Difference Between Projected and Actual Investment	(299,852)
- Change of Assumptions	156,860
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,283)
Pension Expense/Income	(25,549)
Contributions	(93,280)
Total Activity in FY 2021	(288,365)
Net Pension Liability as of 2021	\$198,825

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1254000
 Submission Unit Name: LIBERTY-PERRY COMMUNITY SCHOOL CORPORATION

Wages: \$1,543,238 Proportionate Share: 0.0002799

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$816,715	\$368,306

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,597	\$7,354
Net Difference Between Projected and Actual	0	478,211
Change of Assumptions	185,260	82,728
Changes in Proportion and Differences Between	29,974	6,809
Total	\$227,831	\$575,102

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$31,799)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,036
Total	(\$22,763)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$172,835

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$90,057)
2023	(76,672)
2024	(43,847)
2025	(136,695)
2026	0
Thereafter	0
Total	(\$347,271)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$963,281	\$368,306	(\$127,982)

PERF Net Pension Liability - Unaudited

LIBERTY-PERRY COMMUNITY SCHOOL CORPORATION - 1254000

Net Pension Liability as of 2020	\$816,715
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,738
- Net Difference Between Projected and Actual Investment	(548,109)
- Change of Assumptions	272,701
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,859
Pension Expense/Income	(22,763)
Contributions	(172,835)
Total Activity in FY 2021	(448,409)
Net Pension Liability as of 2021	\$368,306

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1256000
 Submission Unit Name: CENTER GROVE COMMUNITY SCHOOL CORPORATION

Wages: \$12,253,640 Proportionate Share: 0.0022225

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$6,485,391	\$2,924,472

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,025	\$58,393
Net Difference Between Projected and Actual	0	3,797,159
Change of Assumptions	1,471,028	656,892
Changes in Proportion and Differences Between	583,766	37,239
Total	\$2,154,819	\$4,549,683

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$252,492)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	414,805
Total	\$162,313

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,343,151

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$494,295)
2023	(460,631)
2024	(354,526)
2025	(1,085,412)
2026	0
Thereafter	0
Total	(\$2,394,864)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,648,775	\$2,924,472	(\$1,016,223)

PERF Net Pension Liability - Unaudited

CENTER GROVE COMMUNITY SCHOOL CORPORATION - 1256000

Net Pension Liability as of 2020	\$6,485,391
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,805
- Net Difference Between Projected and Actual Investment	(4,352,204)
- Change of Assumptions	2,165,420
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(207,102)
Pension Expense/Income	162,313
Contributions	(1,343,151)
Total Activity in FY 2021	(3,560,919)
Net Pension Liability as of 2021	\$2,924,472

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1257000
 Submission Unit Name: NINEVEH HENSLEY JACKSON UNITED SCHOOL CORPORATION

Wages: \$2,672,196 Proportionate Share: 0.0004847

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,361,896	\$637,791

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,814	\$12,735
Net Difference Between Projected and Actual	0	828,114
Change of Assumptions	320,813	143,260
Changes in Proportion and Differences Between	101,279	13,736
Total	\$443,906	\$997,845

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$55,065)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	53,393
Total	(\$1,672)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$299,275

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$135,491)
2023	(118,382)
2024	(63,350)
2025	(236,716)
2026	0
Thereafter	0
Total	(\$553,939)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,668,104	\$637,791	(\$221,626)

PERF Net Pension Liability - Unaudited

NINEVEH HENSLEY JACKSON UNITED SCHOOL CORPORATION - 1257000

Net Pension Liability as of 2020	\$1,361,896
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,235
- Net Difference Between Projected and Actual Investment	(944,670)
- Change of Assumptions	461,315
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,962
Pension Expense/Income	(1,672)
Contributions	(299,275)
Total Activity in FY 2021	(724,105)
Net Pension Liability as of 2021	\$637,791

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1258000
 Submission Unit Name: FULTON COUNTY

Wages: \$4,487,528 Proportionate Share: 0.0008139

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,381,581	\$1,070,968

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,630	\$21,384
Net Difference Between Projected and Actual	0	1,390,555
Change of Assumptions	538,704	240,560
Changes in Proportion and Differences Between	122,674	4,768
Total	\$698,008	\$1,657,267

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$92,465)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	79,069
Total	(\$13,396)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$502,510

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$235,225)
2023	(197,420)
2024	(129,125)
2025	(397,489)
2026	0
Thereafter	0
Total	(\$959,259)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,801,052	\$1,070,968	(\$372,150)

PERF Net Pension Liability - Unaudited

FULTON COUNTY - 1258000

Net Pension Liability as of 2020	\$2,381,581
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,027
- Net Difference Between Projected and Actual Investment	(1,594,380)
- Change of Assumptions	794,366
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	280
Pension Expense/Income	(13,396)
Contributions	(502,510)
Total Activity in FY 2021	(1,310,613)
Net Pension Liability as of 2021	\$1,070,968

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1259000
 Submission Unit Name: TOWN OF CLEAR LAKE

Wages: \$118,036 Proportionate Share: 0.0000214

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$93,632	\$28,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$963	\$562
Net Difference Between Projected and Actual	0	36,562
Change of Assumptions	14,164	6,325
Changes in Proportion and Differences Between	16,834	25,036
Total	\$31,961	\$68,485

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,431)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,454
Total	\$7,023

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,900

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,359)
2023	(9,591)
2024	(11,123)
2025	(10,451)
2026	0
Thereafter	0
Total	(\$36,524)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$73,648	\$28,159	(\$9,785)

PERF Net Pension Liability - Unaudited

TOWN OF CLEAR LAKE - 1259000

Net Pension Liability as of 2020	\$93,632
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1)
- Net Difference Between Projected and Actual Investment	(44,575)
- Change of Assumptions	27,348
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,368)
Pension Expense/Income	7,023
Contributions	(11,900)
Total Activity in FY 2021	(65,473)
Net Pension Liability as of 2021	\$28,159

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1260000
 Submission Unit Name: ADAMS PUBLIC LIBRARY SYSTEM

Wages: \$323,747 Proportionate Share: 0.0000587

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$178,203	\$77,240

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,642	\$1,542
Net Difference Between Projected and Actual	0	100,289
Change of Assumptions	38,852	17,350
Changes in Proportion and Differences Between	1,442	4,119
Total	\$42,936	\$123,300

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,669)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,560)
Total	(\$8,229)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,260

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$21,855)
2023	(18,986)
2024	(10,856)
2025	(28,667)
2026	0
Thereafter	0
Total	(\$80,364)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$202,017	\$77,240	(\$26,840)

PERF Net Pension Liability - Unaudited

ADAMS PUBLIC LIBRARY SYSTEM - 1260000

Net Pension Liability as of 2020	\$178,203
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	336
- Net Difference Between Projected and Actual Investment	(115,540)
- Change of Assumptions	58,632
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	98
Pension Expense/Income	(8,229)
Contributions	(36,260)
Total Activity in FY 2021	(100,963)
Net Pension Liability as of 2021	\$77,240

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1261000
 Submission Unit Name: TOWN OF VERSAILLES

Wages: \$362,546 Proportionate Share: 0.0000658

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$181,526	\$86,583

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,961	\$1,729
Net Difference Between Projected and Actual	0	112,420
Change of Assumptions	43,552	19,448
Changes in Proportion and Differences Between	14,453	9,501
Total	\$60,966	\$143,098

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,475)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,845
Total	(\$3,630)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,605

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$25,165)
2023	(17,031)
2024	(7,801)
2025	(32,135)
2026	0
Thereafter	0
Total	(\$82,132)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$226,452	\$86,583	(\$30,087)

PERF Net Pension Liability - Unaudited

TOWN OF VERSAILLES - 1261000

Net Pension Liability as of 2020	\$181,526
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	453
- Net Difference Between Projected and Actual Investment	(127,956)
- Change of Assumptions	61,926
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,869
Pension Expense/Income	(3,630)
Contributions	(40,605)
Total Activity in FY 2021	(94,943)
Net Pension Liability as of 2021	\$86,583

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1262000
 Submission Unit Name: MSD OF WAYNE TOWNSHIP

Wages: \$31,865,261 Proportionate Share: 0.0057796

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$17,515,870	\$7,605,073

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$260,115	\$151,851
Net Difference Between Projected and Actual	0	9,874,493
Change of Assumptions	3,825,402	1,708,243
Changes in Proportion and Differences Between	179,714	168,016
Total	\$4,265,231	\$11,902,603

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$656,605)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(73,543)
Total	(\$730,148)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,558,206

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,094,164)
2023	(1,656,473)
2024	(1,064,129)
2025	(2,822,606)
2026	0
Thereafter	0
Total	(\$7,637,372)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,890,601	\$7,605,073	(\$2,642,683)

PERF Net Pension Liability - Unaudited

MSD OF WAYNE TOWNSHIP - 1262000

Net Pension Liability as of 2020	\$17,515,870
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,106
- Net Difference Between Projected and Actual Investment	(11,373,569)
- Change of Assumptions	5,766,734
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,714)
Pension Expense/Income	(730,148)
Contributions	(3,558,206)
Total Activity in FY 2021	(9,910,797)
Net Pension Liability as of 2021	\$7,605,073

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1263000
 Submission Unit Name: BLACKFORD COUNTY

Wages: \$2,475,461 Proportionate Share: 0.0004490

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,302,092	\$590,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,208	\$11,797
Net Difference Between Projected and Actual	0	767,120
Change of Assumptions	297,184	132,708
Changes in Proportion and Differences Between	47,360	15,608
Total	\$364,752	\$927,233

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$51,010)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,750
Total	(\$41,260)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$277,191

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$151,323)
2023	(123,459)
2024	(68,418)
2025	(219,281)
2026	0
Thereafter	0
Total	(\$562,481)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,545,242	\$590,816	(\$205,302)

PERF Net Pension Liability - Unaudited

BLACKFORD COUNTY - 1263000

Net Pension Liability as of 2020	\$1,302,092
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,824
- Net Difference Between Projected and Actual Investment	(878,558)
- Change of Assumptions	435,778
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,131
Pension Expense/Income	(41,260)
Contributions	(277,191)
Total Activity in FY 2021	(711,276)
Net Pension Liability as of 2021	\$590,816

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1264000
 Submission Unit Name: PIKE COUNTY

Wages: \$3,914,697 Proportionate Share: 0.0007100

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,169,549	\$934,252

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,954	\$18,654
Net Difference Between Projected and Actual	0	1,213,041
Change of Assumptions	469,935	209,851
Changes in Proportion and Differences Between	47,992	74,780
Total	\$549,881	\$1,516,326

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$80,661)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	45,052
Total	(\$35,609)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$438,327

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$245,032)
2023	(239,932)
2024	(134,736)
2025	(346,745)
2026	0
Thereafter	0
Total	(\$966,445)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,443,478	\$934,252	(\$324,643)

PERF Net Pension Liability - Unaudited

PIKE COUNTY - 1264000

Net Pension Liability as of 2020	\$2,169,549
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,991
- Net Difference Between Projected and Actual Investment	(1,398,719)
- Change of Assumptions	712,127
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78,760)
Pension Expense/Income	(35,609)
Contributions	(438,327)
Total Activity in FY 2021	(1,235,297)
Net Pension Liability as of 2021	\$934,252

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1265000
 Submission Unit Name: TOWN OF NEW CARLISLE

Wages: \$1,072,300 Proportionate Share: 0.0001945

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$785,907	\$255,932

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,754	\$5,110
Net Difference Between Projected and Actual	0	332,305
Change of Assumptions	128,736	57,487
Changes in Proportion and Differences Between	3,942	222,388
Total	\$141,432	\$617,290

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,097)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(78,908)
Total	(\$101,005)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,098

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$156,250)
2023	(141,720)
2024	(82,900)
2025	(94,988)
2026	0
Thereafter	0
Total	(\$475,858)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$669,375	\$255,932	(\$88,934)

PERF Net Pension Liability - Unaudited

TOWN OF NEW CARLISLE - 1265000

Net Pension Liability as of 2020	\$785,907
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	272
- Net Difference Between Projected and Actual Investment	(399,566)
- Change of Assumptions	234,999
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(144,577)
Pension Expense/Income	(101,005)
Contributions	(120,098)
Total Activity in FY 2021	(529,975)
Net Pension Liability as of 2021	\$255,932

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1266000
 Submission Unit Name: FRANKLIN COUNTY

Wages: \$3,752,758 Proportionate Share: 0.0006807

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,033,934	\$895,698

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,635	\$17,884
Net Difference Between Projected and Actual	0	1,162,981
Change of Assumptions	450,542	201,191
Changes in Proportion and Differences Between	64,775	63,850
Total	\$545,952	\$1,445,906

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$77,332)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	65,480
Total	(\$11,852)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$414,126

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$225,866)
2023	(222,228)
2024	(119,423)
2025	(332,437)
2026	0
Thereafter	0
Total	(\$899,954)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,342,642	\$895,698	(\$311,245)

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY - 1266000

Net Pension Liability as of 2020	\$2,033,934
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,024
- Net Difference Between Projected and Actual Investment	(1,337,053)
- Change of Assumptions	673,138
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,367)
Pension Expense/Income	(11,852)
Contributions	(414,126)
Total Activity in FY 2021	(1,138,236)
Net Pension Liability as of 2021	\$895,698

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1267000
 Submission Unit Name: CITY OF SOUTHPORT

Wages: \$93,572 Proportionate Share: 0.0000170

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$53,763	\$22,369

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$765	\$447
Net Difference Between Projected and Actual	0	29,045
Change of Assumptions	11,252	5,025
Changes in Proportion and Differences Between	68	3,750
Total	\$12,085	\$38,267

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,931)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,196)
Total	(\$33,127)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,480

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$8,151)
2023	(6,062)
2024	(3,665)
2025	(8,304)
2026	0
Thereafter	0
Total	(\$26,182)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$58,506	\$22,369	(\$7,773)

PERF Net Pension Liability - Unaudited

CITY OF SOUTHPORT - 1267000

Net Pension Liability as of 2020	\$53,763
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87
- Net Difference Between Projected and Actual Investment	(33,646)
- Change of Assumptions	17,429
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,343
Pension Expense/Income	(33,127)
Contributions	(10,480)
Total Activity in FY 2021	(31,394)
Net Pension Liability as of 2021	\$22,369

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1268000
 Submission Unit Name: CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$1,127,029 Proportionate Share: 0.0002044

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$631,262	\$268,959

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,199	\$5,370
Net Difference Between Projected and Actual	0	349,219
Change of Assumptions	135,288	60,413
Changes in Proportion and Differences Between	715	48,902
Total	\$145,202	\$463,904

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,221)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,195)
Total	(\$51,416)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,454

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$106,262)
2023	(72,067)
2024	(40,549)
2025	(99,824)
2026	0
Thereafter	0
Total	(\$318,702)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$703,446	\$268,959	(\$93,461)

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION - 1268000

Net Pension Liability as of 2020	\$631,262
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,121
- Net Difference Between Projected and Actual Investment	(403,245)
- Change of Assumptions	206,404
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,287
Pension Expense/Income	(51,416)
Contributions	(125,454)
Total Activity in FY 2021	(362,303)
Net Pension Liability as of 2021	\$268,959

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1269000
 Submission Unit Name: SOUTH GIBSON SCHOOL CORPORATION

Wages: \$1,503,863 Proportionate Share: 0.0002728

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$810,070	\$358,963

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,278	\$7,167
Net Difference Between Projected and Actual	0	466,081
Change of Assumptions	180,561	80,630
Changes in Proportion and Differences Between	28,267	9,394
Total	\$221,106	\$563,272

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$30,992)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,796
Total	(\$21,196)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,287

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$82,534)
2023	(80,257)
2024	(46,148)
2025	(133,227)
2026	0
Thereafter	0
Total	(\$342,166)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$938,846	\$358,963	(\$124,736)

PERF Net Pension Liability - Unaudited
SOUTH GIBSON SCHOOL CORPORATION - 1269000

Net Pension Liability as of 2020	\$810,070
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,635
- Net Difference Between Projected and Actual Investment	(535,410)
- Change of Assumptions	268,716
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,435
Pension Expense/Income	(21,196)
Contributions	(168,287)
Total Activity in FY 2021	(451,107)
Net Pension Liability as of 2021	\$358,963

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1270000
 Submission Unit Name: TOWN OF DYER

Wages: \$3,027,581 Proportionate Share: 0.0005491

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,599,903	\$722,532

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,713	\$14,427
Net Difference Between Projected and Actual	0	938,142
Change of Assumptions	363,438	162,294
Changes in Proportion and Differences Between	48,382	41,606
Total	\$436,533	\$1,156,469

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$62,382)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,320)
Total	(\$92,702)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$322,885

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$204,852)
2023	(157,982)
2024	(88,936)
2025	(268,166)
2026	0
Thereafter	0
Total	(\$719,936)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,889,738	\$722,532	(\$251,072)

PERF Net Pension Liability - Unaudited

TOWN OF DYER - 1270000

Net Pension Liability as of 2020	\$1,599,903
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,421
- Net Difference Between Projected and Actual Investment	(1,075,068)
- Change of Assumptions	534,497
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,366
Pension Expense/Income	(92,702)
Contributions	(322,885)
Total Activity in FY 2021	(877,371)
Net Pension Liability as of 2021	\$722,532

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1271000
 Submission Unit Name: CITY OF ATTICA

Wages: \$468,742 Proportionate Share: 0.0000850

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$243,444	\$111,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,825	\$2,233
Net Difference Between Projected and Actual	0	145,223
Change of Assumptions	56,260	25,123
Changes in Proportion and Differences Between	11,323	25,044
Total	\$71,408	\$197,623

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,657)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,990)
Total	(\$19,647)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,494

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$40,324)
2023	(32,166)
2024	(12,213)
2025	(41,512)
2026	0
Thereafter	0
Total	(\$126,215)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$292,529	\$111,847	(\$38,866)

PERF Net Pension Liability - Unaudited

CITY OF ATTICA - 1271000

Net Pension Liability as of 2020	\$243,444
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	548
- Net Difference Between Projected and Actual Investment	(166,058)
- Change of Assumptions	81,861
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,193
Pension Expense/Income	(19,647)
Contributions	(52,494)
Total Activity in FY 2021	(131,597)
Net Pension Liability as of 2021	\$111,847

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1272000
 Submission Unit Name: COLUMBIA TOWNSHIP - WHITLEY COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$17,820	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	17	15,971
Total	\$17	\$15,971

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,320)
Total	(\$7,320)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$6,078)
2023	(5,599)
2024	(4,278)
2025	1
2026	0
Thereafter	0
Total	(\$15,954)

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

PERF Net Pension Liability - Unaudited
COLUMBIA TOWNSHIP - WHITLEY COUNTY - 1272000

Net Pension Liability as of 2020	\$17,820
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(77)
- Net Difference Between Projected and Actual Investment	(1,525)
- Change of Assumptions	3,713
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,611)
Pension Expense/Income	(7,320)
Contributions	0
Total Activity in FY 2021	(17,820)
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1273000
 Submission Unit Name: TOWN OF WEST TERRE HAUTE

Wages: \$860,044 Proportionate Share: 0.0001560

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$388,725	\$205,272

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,021	\$4,099
Net Difference Between Projected and Actual	0	266,527
Change of Assumptions	103,253	46,108
Changes in Proportion and Differences Between	79,505	907
Total	\$189,779	\$317,641

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$17,723)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,546
Total	\$8,823

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,326

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$26,023)
2023	(17,172)
2024	(8,481)
2025	(76,186)
2026	0
Thereafter	0
Total	(\$127,862)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$536,877	\$205,272	(\$71,330)

PERF Net Pension Liability - Unaudited

TOWN OF WEST TERRE HAUTE - 1273000

Net Pension Liability as of 2020	\$388,725
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,254
- Net Difference Between Projected and Actual Investment	(299,796)
- Change of Assumptions	138,139
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,453
Pension Expense/Income	8,823
Contributions	(96,326)
Total Activity in FY 2021	(183,453)
Net Pension Liability as of 2021	\$205,272

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1274000
 Submission Unit Name: BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$1,685,420 Proportionate Share: 0.0003057

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$856,584	\$402,255

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,758	\$8,032
Net Difference Between Projected and Actual	0	522,291
Change of Assumptions	202,337	90,354
Changes in Proportion and Differences Between	73,281	14,216
Total	\$289,376	\$634,893

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,730)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,051
Total	(\$8,679)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$187,415

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$80,131)
2023	(76,414)
2024	(39,676)
2025	(149,296)
2026	0
Thereafter	0
Total	(\$345,517)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,052,072	\$402,255	(\$139,779)

PERF Net Pension Liability - Unaudited

BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION - 1274000

Net Pension Liability as of 2020	\$856,584
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,051
- Net Difference Between Projected and Actual Investment	(595,601)
- Change of Assumptions	290,459
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,856
Pension Expense/Income	(8,679)
Contributions	(187,415)
Total Activity in FY 2021	(454,329)
Net Pension Liability as of 2021	\$402,255

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1275000
 Submission Unit Name: MILL CREEK COMMUNITY SCHOOL CORPORATION

Wages: \$2,328,875 Proportionate Share: 0.0004224

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,221,145	\$555,814

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,010	\$11,098
Net Difference Between Projected and Actual	0	721,674
Change of Assumptions	279,578	124,846
Changes in Proportion and Differences Between	91,559	2,622
Total	\$390,147	\$860,240

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$47,988)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	51,451
Total	\$3,463

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$260,825

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$111,982)
2023	(88,380)
2024	(63,441)
2025	(206,290)
2026	0
Thereafter	0
Total	(\$470,093)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,453,697	\$555,814	(\$193,140)

PERF Net Pension Liability - Unaudited

MILL CREEK COMMUNITY SCHOOL CORPORATION - 1275000

Net Pension Liability as of 2020	\$1,221,145
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,672
- Net Difference Between Projected and Actual Investment	(826,184)
- Change of Assumptions	409,168
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,375
Pension Expense/Income	3,463
Contributions	(260,825)
Total Activity in FY 2021	(665,331)
Net Pension Liability as of 2021	\$555,814

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1276000
 Submission Unit Name: EAST GIBSON SCHOOL CORPORATION

Wages: \$766,409 Proportionate Share: 0.0001390

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$416,210	\$182,903

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,256	\$3,652
Net Difference Between Projected and Actual	0	237,483
Change of Assumptions	92,001	41,083
Changes in Proportion and Differences Between	3,575	13,135
Total	\$101,832	\$295,353

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$15,791)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,679)
Total	(\$29,470)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,835

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$59,189)
2023	(42,124)
2024	(24,323)
2025	(67,885)
2026	0
Thereafter	0
Total	(\$193,521)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$478,371	\$182,903	(\$63,557)

PERF Net Pension Liability - Unaudited

EAST GIBSON SCHOOL CORPORATION - 1276000

Net Pension Liability as of 2020	\$416,210
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	818
- Net Difference Between Projected and Actual Investment	(273,104)
- Change of Assumptions	137,639
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,645
Pension Expense/Income	(29,470)
Contributions	(85,835)
Total Activity in FY 2021	(233,307)
Net Pension Liability as of 2021	\$182,903

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1277000
 Submission Unit Name: EDINBURGH COMMUNITY SCHOOL CORPORATION

Wages: \$1,067,799 Proportionate Share: 0.0001937

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$582,936	\$254,880

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,718	\$5,089
Net Difference Between Projected and Actual	0	330,938
Change of Assumptions	128,206	57,251
Changes in Proportion and Differences Between	2,583	24,187
Total	\$139,507	\$417,465

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,006)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,542)
Total	(\$29,548)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,589

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$81,781)
2023	(66,970)
2024	(34,609)
2025	(94,598)
2026	0
Thereafter	0
Total	(\$277,958)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$666,622	\$254,880	(\$88,568)

PERF Net Pension Liability - Unaudited

EDINBURGH COMMUNITY SCHOOL CORPORATION - 1277000

Net Pension Liability as of 2020	\$582,936
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,128
- Net Difference Between Projected and Actual Investment	(380,828)
- Change of Assumptions	192,415
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,366
Pension Expense/Income	(29,548)
Contributions	(119,589)
Total Activity in FY 2021	(328,056)
Net Pension Liability as of 2021	\$254,880

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1279000
 Submission Unit Name: JENNINGS COUNTY PUBLIC LIBRARY

Wages: \$239,224 Proportionate Share: 0.0000434

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$116,889	\$57,108

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,953	\$1,140
Net Difference Between Projected and Actual	0	74,149
Change of Assumptions	28,726	12,827
Changes in Proportion and Differences Between	11,873	4,286
Total	\$42,552	\$92,402

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,931)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,280)
Total	(\$7,211)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,793

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$15,026)
2023	(9,169)
2024	(4,461)
2025	(21,194)
2026	0
Thereafter	0
Total	(\$49,850)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$149,362	\$57,108	(\$19,844)

PERF Net Pension Liability - Unaudited

JENNINGS COUNTY PUBLIC LIBRARY - 1279000

Net Pension Liability as of 2020	\$116,889
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	311
- Net Difference Between Projected and Actual Investment	(84,153)
- Change of Assumptions	40,254
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,811
Pension Expense/Income	(7,211)
Contributions	(26,793)
Total Activity in FY 2021	(59,781)
Net Pension Liability as of 2021	\$57,108

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1280000
 Submission Unit Name: CARROLL CONSOLIDATED SCHOOL CORPORATION

Wages: \$954,285 Proportionate Share: 0.0001731

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$523,132	\$227,773

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,791	\$4,548
Net Difference Between Projected and Actual	0	295,743
Change of Assumptions	114,571	51,162
Changes in Proportion and Differences Between	737	49,446
Total	\$123,099	\$400,899

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$19,665)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,273)
Total	(\$48,938)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$106,877

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$96,295)
2023	(65,515)
2024	(31,452)
2025	(84,538)
2026	0
Thereafter	0
Total	(\$277,800)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$595,727	\$227,773	(\$79,149)

PERF Net Pension Liability - Unaudited
CARROLL CONSOLIDATED SCHOOL CORPORATION - 1280000

Net Pension Liability as of 2020	\$523,132
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	999
- Net Difference Between Projected and Actual Investment	(340,515)
- Change of Assumptions	172,408
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,564
Pension Expense/Income	(48,938)
Contributions	(106,877)
Total Activity in FY 2021	(295,359)
Net Pension Liability as of 2021	\$227,773

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1281000
 Submission Unit Name: BREMEN PUBLIC SCHOOLS

Wages: \$1,672,229 Proportionate Share: 0.0003033

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$861,718	\$399,097

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,650	\$7,969
Net Difference Between Projected and Actual	0	518,190
Change of Assumptions	200,748	89,645
Changes in Proportion and Differences Between	51,931	32,700
Total	\$266,329	\$648,504

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,457)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,277
Total	(\$30,180)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$187,284

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$104,296)
2023	(87,830)
2024	(41,926)
2025	(148,123)
2026	0
Thereafter	0
Total	(\$382,175)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,043,813	\$399,097	(\$138,682)

PERF Net Pension Liability - Unaudited

BREMEN PUBLIC SCHOOLS - 1281000

Net Pension Liability as of 2020	\$861,718
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,984
- Net Difference Between Projected and Actual Investment	(591,939)
- Change of Assumptions	290,649
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,149
Pension Expense/Income	(30,180)
Contributions	(187,284)
Total Activity in FY 2021	(462,621)
Net Pension Liability as of 2021	\$399,097

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1282000
 Submission Unit Name: TRI-COUNTY SCHOOL CORPORATION

Wages: \$1,616,002 Proportionate Share: 0.0002931

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$847,523	\$385,675

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,191	\$7,701
Net Difference Between Projected and Actual	0	500,764
Change of Assumptions	193,997	86,630
Changes in Proportion and Differences Between	63,628	3,782
Total	\$270,816	\$598,877

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$33,298)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	40,086
Total	\$6,788

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$180,566

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$79,389)
2023	(61,376)
2024	(44,152)
2025	(143,144)
2026	0
Thereafter	0
Total	(\$328,061)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,008,709	\$385,675	(\$134,018)

PERF Net Pension Liability - Unaudited

TRI-COUNTY SCHOOL CORPORATION - 1282000

Net Pension Liability as of 2020	\$847,523
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,853
- Net Difference Between Projected and Actual Investment	(573,298)
- Change of Assumptions	283,955
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(580)
Pension Expense/Income	6,788
Contributions	(180,566)
Total Activity in FY 2021	(461,848)
Net Pension Liability as of 2021	\$385,675

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1283000
 Submission Unit Name: LAKE CENTRAL SCHOOL CORPORATION

Wages: \$12,447,825 Proportionate Share: 0.0022577

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$6,686,851	\$2,970,789

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,610	\$59,318
Net Difference Between Projected and Actual	0	3,857,298
Change of Assumptions	1,494,327	667,295
Changes in Proportion and Differences Between	128,381	96,552
Total	\$1,724,318	\$4,680,463

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$256,491)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	39,025
Total	(\$217,466)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,389,344

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$808,528)
2023	(666,520)
2024	(378,498)
2025	(1,102,599)
2026	0
Thereafter	0
Total	(\$2,956,145)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,769,917	\$2,970,789	(\$1,032,318)

PERF Net Pension Liability - Unaudited

LAKE CENTRAL SCHOOL CORPORATION - 1283000

Net Pension Liability as of 2020	\$6,686,851
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,600
- Net Difference Between Projected and Actual Investment	(4,429,584)
- Change of Assumptions	2,220,292
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,440
Pension Expense/Income	(217,466)
Contributions	(1,389,344)
Total Activity in FY 2021	(3,716,062)
Net Pension Liability as of 2021	\$2,970,789

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1284000
 Submission Unit Name: TOWN OF FORTVILLE

Wages: \$1,143,600 Proportionate Share: 0.0002074

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$605,287	\$272,907

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,334	\$5,449
Net Difference Between Projected and Actual	0	354,345
Change of Assumptions	137,274	61,300
Changes in Proportion and Differences Between	40,534	1,192
Total	\$187,142	\$422,286

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,562)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	44,581
Total	\$21,019

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,083

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$55,160)
2023	(46,178)
2024	(32,517)
2025	(101,289)
2026	0
Thereafter	0
Total	(\$235,144)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$713,771	\$272,907	(\$94,832)

PERF Net Pension Liability - Unaudited

TOWN OF FORTVILLE - 1284000

Net Pension Liability as of 2020	\$605,287
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,288
- Net Difference Between Projected and Actual Investment	(406,148)
- Change of Assumptions	202,091
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,547)
Pension Expense/Income	21,019
Contributions	(128,083)
Total Activity in FY 2021	(332,380)
Net Pension Liability as of 2021	\$272,907

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1285000
 Submission Unit Name: BIG BLUE RIVER CONSERVANCY DISTRICT

Wages: \$133,384 Proportionate Share: 0.0000242

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$81,551	\$31,844

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,089	\$636
Net Difference Between Projected and Actual	0	41,346
Change of Assumptions	16,017	7,153
Changes in Proportion and Differences Between	6,166	7,126
Total	\$23,272	\$56,261

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,749)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	139
Total	(\$2,610)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,939

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$7,817)
2023	(6,934)
2024	(6,418)
2025	(11,820)
2026	0
Thereafter	0
Total	(\$32,989)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$83,285	\$31,844	(\$11,065)

PERF Net Pension Liability - Unaudited
BIG BLUE RIVER CONSERVANCY DISTRICT - 1285000

Net Pension Liability as of 2020	\$81,551
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	103
- Net Difference Between Projected and Actual Investment	(48,325)
- Change of Assumptions	25,856
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,792)
Pension Expense/Income	(2,610)
Contributions	(14,939)
Total Activity in FY 2021	(49,707)
Net Pension Liability as of 2021	\$31,844

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1286000
 Submission Unit Name: TOWN OF WINONA LAKE

Wages: \$752,867 Proportionate Share: 0.0001366

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$407,451	\$179,745

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,148	\$3,589
Net Difference Between Projected and Actual	0	233,382
Change of Assumptions	90,413	40,374
Changes in Proportion and Differences Between	30,743	813
Total	\$127,304	\$278,158

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$15,519)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,055
Total	\$7,536

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$84,321

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$29,584)
2023	(31,025)
2024	(23,533)
2025	(66,712)
2026	0
Thereafter	0
Total	(\$150,854)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$470,111	\$179,745	(\$62,459)

PERF Net Pension Liability - Unaudited

TOWN OF WINONA LAKE - 1286000

Net Pension Liability as of 2020	\$407,451
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	811
- Net Difference Between Projected and Actual Investment	(268,253)
- Change of Assumptions	134,935
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,414)
Pension Expense/Income	7,536
Contributions	(84,321)
Total Activity in FY 2021	(227,706)
Net Pension Liability as of 2021	\$179,745

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1287000
 Submission Unit Name: CITY OF UNION CITY

Wages: \$768,343 Proportionate Share: 0.0001394

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$403,827	\$183,429

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,274	\$3,663
Net Difference Between Projected and Actual	0	238,166
Change of Assumptions	92,266	41,202
Changes in Proportion and Differences Between	15,779	5,296
Total	\$114,319	\$288,327

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$15,837)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,395
Total	\$5,558

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,055

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$46,588)
2023	(38,199)
2024	(21,140)
2025	(68,081)
2026	0
Thereafter	0
Total	(\$174,008)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$479,748	\$183,429	(\$63,740)

PERF Net Pension Liability - Unaudited

CITY OF UNION CITY - 1287000

Net Pension Liability as of 2020	\$403,827
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	878
- Net Difference Between Projected and Actual Investment	(272,727)
- Change of Assumptions	135,205
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,257)
Pension Expense/Income	5,558
Contributions	(86,055)
Total Activity in FY 2021	(220,398)
Net Pension Liability as of 2021	\$183,429

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1288000
 Submission Unit Name: GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$3,531,123 Proportionate Share: 0.0006405

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,761,494	\$842,800

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,826	\$16,828
Net Difference Between Projected and Actual	0	1,094,299
Change of Assumptions	423,934	189,309
Changes in Proportion and Differences Between	241,514	3,735
Total	\$694,274	\$1,304,171

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$72,765)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	124,950
Total	\$52,185

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$395,474

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$111,671)
2023	(110,871)
2024	(74,551)
2025	(312,804)
2026	0
Thereafter	0
Total	(\$609,897)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,204,293	\$842,800	(\$292,864)

PERF Net Pension Liability - Unaudited

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION - 1288000

Net Pension Liability as of 2020	\$1,761,494
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,439
- Net Difference Between Projected and Actual Investment	(1,245,054)
- Change of Assumptions	601,647
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,563
Pension Expense/Income	52,185
Contributions	(395,474)
Total Activity in FY 2021	(918,694)
Net Pension Liability as of 2021	\$842,800

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1289000
 Submission Unit Name: TOWN OF ORLEANS

Wages: \$643,736 Proportionate Share: 0.0001168

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$348,251	\$153,691

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,257	\$3,069
Net Difference Between Projected and Actual	0	199,554
Change of Assumptions	77,308	34,522
Changes in Proportion and Differences Between	24,174	5,678
Total	\$106,739	\$242,823

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,269)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,959
Total	(\$9,310)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,099

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$34,878)
2023	(24,073)
2024	(20,091)
2025	(57,042)
2026	0
Thereafter	0
Total	(\$136,084)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$401,969	\$153,691	(\$53,406)

PERF Net Pension Liability - Unaudited

TOWN OF ORLEANS - 1289000

Net Pension Liability as of 2020	\$348,251
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	694
- Net Difference Between Projected and Actual Investment	(229,359)
- Change of Assumptions	115,347
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	167
Pension Expense/Income	(9,310)
Contributions	(72,099)
Total Activity in FY 2021	(194,560)
Net Pension Liability as of 2021	\$153,691

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1290000
 Submission Unit Name: CITY OF MADISON

Wages: \$3,338,318 Proportionate Share: 0.0006055

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,784,449	\$796,746

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,251	\$15,909
Net Difference Between Projected and Actual	0	1,034,502
Change of Assumptions	400,768	178,964
Changes in Proportion and Differences Between	71,495	3,510
Total	\$499,514	\$1,232,885

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$68,789)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	49,948
Total	(\$18,841)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$373,892

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$187,367)
2023	(151,200)
2024	(99,093)
2025	(295,711)
2026	0
Thereafter	0
Total	(\$733,371)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,083,840	\$796,746	(\$276,861)

PERF Net Pension Liability - Unaudited

CITY OF MADISON - 1290000

Net Pension Liability as of 2020	\$1,784,449
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,686
- Net Difference Between Projected and Actual Investment	(1,187,222)
- Change of Assumptions	593,609
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,043)
Pension Expense/Income	(18,841)
Contributions	(373,892)
Total Activity in FY 2021	(987,703)
Net Pension Liability as of 2021	\$796,746

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1291000
 Submission Unit Name: TOWN OF NEW CHICAGO

Wages: \$333,671 Proportionate Share: 0.0000605

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$175,485	\$79,609

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,723	\$1,590
Net Difference Between Projected and Actual	0	103,365
Change of Assumptions	40,044	17,882
Changes in Proportion and Differences Between	6,662	6,935
Total	\$49,429	\$129,772

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,873)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,923)
Total	(\$11,796)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,359

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$22,543)
2023	(18,168)
2024	(10,084)
2025	(29,548)
2026	0
Thereafter	0
Total	(\$80,343)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$208,212	\$79,609	(\$27,663)

PERF Net Pension Liability - Unaudited

TOWN OF NEW CHICAGO - 1291000

Net Pension Liability as of 2020	\$175,485
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	380
- Net Difference Between Projected and Actual Investment	(118,384)
- Change of Assumptions	58,726
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,557
Pension Expense/Income	(11,796)
Contributions	(33,359)
Total Activity in FY 2021	(95,876)
Net Pension Liability as of 2021	\$79,609

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1292000
 Submission Unit Name: TOWN OF RUSSIAVILLE

Wages: \$194,710 Proportionate Share: 0.0000353

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$95,746	\$46,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,589	\$927
Net Difference Between Projected and Actual	0	60,310
Change of Assumptions	23,364	10,433
Changes in Proportion and Differences Between	12,760	2,679
Total	\$37,713	\$74,349

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,010)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,270)
Total	(\$6,280)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,808

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,936)
2023	(5,676)
2024	(3,787)
2025	(17,237)
2026	0
Thereafter	0
Total	(\$36,636)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$121,486	\$46,449	(\$16,141)

PERF Net Pension Liability - Unaudited

TOWN OF RUSSIAVILLE - 1292000

Net Pension Liability as of 2020	\$95,746
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	252
- Net Difference Between Projected and Actual Investment	(68,504)
- Change of Assumptions	32,881
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,162
Pension Expense/Income	(6,280)
Contributions	(21,808)
Total Activity in FY 2021	(49,297)
Net Pension Liability as of 2021	\$46,449

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1293000
 Submission Unit Name: OREGON-DAVIS SCHOOL CORPORATION

Wages: \$904,147 Proportionate Share: 0.0001640

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$489,908	\$215,799

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,381	\$4,309
Net Difference Between Projected and Actual	0	280,195
Change of Assumptions	108,548	48,473
Changes in Proportion and Differences Between	8,780	10,316
Total	\$124,709	\$343,293

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$18,632)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,336)
Total	(\$27,968)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,055

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$62,848)
2023	(46,529)
2024	(29,114)
2025	(80,093)
2026	0
Thereafter	0
Total	(\$218,584)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$564,409	\$215,799	(\$74,988)

PERF Net Pension Liability - Unaudited
OREGON-DAVIS SCHOOL CORPORATION - 1293000

Net Pension Liability as of 2020	\$489,908
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	970
- Net Difference Between Projected and Actual Investment	(322,123)
- Change of Assumptions	162,151
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,916
Pension Expense/Income	(27,968)
Contributions	(98,055)
Total Activity in FY 2021	(274,109)
Net Pension Liability as of 2021	\$215,799

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1294000
 Submission Unit Name: NORTHWESTERN CONSOLIDATED SCHOOL DISTRICT OF SHELBOURNE

Wages: \$999,730 Proportionate Share: 0.0001813

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$593,205	\$238,563

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,160	\$4,763
Net Difference Between Projected and Actual	0	309,752
Change of Assumptions	119,999	53,586
Changes in Proportion and Differences Between	8,335	50,680
Total	\$136,494	\$418,781

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$20,597)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,786)
Total	(\$35,383)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,966

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$77,586)
2023	(72,351)
2024	(43,809)
2025	(88,541)
2026	0
Thereafter	0
Total	(\$282,287)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$623,947	\$238,563	(\$82,898)

PERF Net Pension Liability - Unaudited

NORTHWESTERN CONSOLIDATED SCHOOL DISTRICT OF SHELBY - 1294000

Net Pension Liability as of 2020	\$593,205
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	852
- Net Difference Between Projected and Actual Investment	(360,521)
- Change of Assumptions	190,012
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,636)
Pension Expense/Income	(35,383)
Contributions	(111,966)
Total Activity in FY 2021	(354,642)
Net Pension Liability as of 2021	\$238,563

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1295000
 Submission Unit Name: GIBSON-PIKE-WARRICK SPECIAL EDUCATION COOPERATIVE

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

GIBSON-PIKE-WARRICK SPECIAL EDUCATION COOPERATIVE - 1295000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1296000
 Submission Unit Name: BLOOMINGTON TOWNSHIP, MONROE COUNTY

Wages: \$924,017 Proportionate Share: 0.0001676

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$804,935	\$220,536

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,543	\$4,403
Net Difference Between Projected and Actual	0	286,346
Change of Assumptions	110,931	49,537
Changes in Proportion and Differences Between	2,555	252,919
Total	\$121,029	\$593,205

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$19,041)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,396)
Total	(\$51,437)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$100,914

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$148,628)
2023	(139,044)
2024	(102,652)
2025	(81,852)
2026	0
Thereafter	0
Total	(\$472,176)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$576,799	\$220,536	(\$76,634)

PERF Net Pension Liability - Unaudited
BLOOMINGTON TOWNSHIP, MONROE COUNTY - 1296000

Net Pension Liability as of 2020	\$804,935
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(314)
- Net Difference Between Projected and Actual Investment	(355,235)
- Change of Assumptions	229,109
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(305,608)
Pension Expense/Income	(51,437)
Contributions	(100,914)
Total Activity in FY 2021	(584,399)
Net Pension Liability as of 2021	\$220,536

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1297000
 Submission Unit Name: CITY OF FRANKFORT-UTILITIES

Wages: \$1,636,582 Proportionate Share: 0.0002968

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$928,469	\$390,544

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,358	\$7,798
Net Difference Between Projected and Actual	0	507,085
Change of Assumptions	196,446	87,723
Changes in Proportion and Differences Between	12,730	33,626
Total	\$222,534	\$636,232

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$33,719)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,086
Total	(\$18,633)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,297

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$115,467)
2023	(91,803)
2024	(61,480)
2025	(144,948)
2026	0
Thereafter	0
Total	(\$413,698)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,021,443	\$390,544	(\$135,710)

PERF Net Pension Liability - Unaudited

CITY OF FRANKFORT-UTILITIES - 1297000

Net Pension Liability as of 2020	\$928,469
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,576
- Net Difference Between Projected and Actual Investment	(586,547)
- Change of Assumptions	302,177
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,201)
Pension Expense/Income	(18,633)
Contributions	(183,297)
Total Activity in FY 2021	(537,925)
Net Pension Liability as of 2021	\$390,544

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1298000
 Submission Unit Name: CENTER TOWNSHIP, GRANT COUNTY

Wages: \$105,874 Proportionate Share: 0.0000192

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$64,334	\$25,264

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$864	\$504
Net Difference Between Projected and Actual	0	32,803
Change of Assumptions	12,708	5,675
Changes in Proportion and Differences Between	0	13,200
Total	\$13,572	\$52,182

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,181)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,644)
Total	(\$9,825)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,774

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$12,971)
2023	(10,170)
2024	(6,094)
2025	(9,375)
2026	0
Thereafter	0
Total	(\$38,610)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$66,077	\$25,264	(\$8,779)

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, GRANT COUNTY - 1298000

Net Pension Liability as of 2020	\$64,334
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84
- Net Difference Between Projected and Actual Investment	(38,309)
- Change of Assumptions	20,438
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,684)
Pension Expense/Income	(9,825)
Contributions	(6,774)
Total Activity in FY 2021	(39,070)
Net Pension Liability as of 2021	\$25,264

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1299000
 Submission Unit Name: BLOOMFIELD SCHOOL DISTRICT

Wages: \$967,504 Proportionate Share: 0.0001755

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$460,006	\$230,931

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,899	\$4,611
Net Difference Between Projected and Actual	0	299,843
Change of Assumptions	116,160	51,872
Changes in Proportion and Differences Between	57,859	68,957
Total	\$181,918	\$425,283

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$19,938)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,849)
Total	(\$53,787)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,641

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$80,668)
2023	(60,987)
2024	(16,001)
2025	(85,709)
2026	0
Thereafter	0
Total	(\$243,365)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$603,987	\$230,931	(\$80,246)

PERF Net Pension Liability - Unaudited

BLOOMFIELD SCHOOL DISTRICT - 1299000

Net Pension Liability as of 2020	\$460,006
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,314
- Net Difference Between Projected and Actual Investment	(339,212)
- Change of Assumptions	160,134
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,117
Pension Expense/Income	(53,787)
Contributions	(103,641)
Total Activity in FY 2021	(229,075)
Net Pension Liability as of 2021	\$230,931

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1300000
 Submission Unit Name: CITY OF SALEM

Wages: \$1,815,594 Proportionate Share: 0.0003293

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,042,942	\$433,309

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,820	\$8,652
Net Difference Between Projected and Actual	0	562,612
Change of Assumptions	217,957	97,329
Changes in Proportion and Differences Between	19,060	43,474
Total	\$251,837	\$712,067

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$37,411)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,003
Total	(\$28,408)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$201,088

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$120,942)
2023	(106,690)
2024	(71,777)
2025	(160,821)
2026	0
Thereafter	0
Total	(\$460,230)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,133,292	\$433,309	(\$150,570)

PERF Net Pension Liability - Unaudited

CITY OF SALEM - 1300000

Net Pension Liability as of 2020	\$1,042,942
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,693
- Net Difference Between Projected and Actual Investment	(651,871)
- Change of Assumptions	337,934
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,893)
Pension Expense/Income	(28,408)
Contributions	(201,088)
Total Activity in FY 2021	(609,633)
Net Pension Liability as of 2021	\$433,309

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1301000
 Submission Unit Name: SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOLS

Wages: \$2,057,994 Proportionate Share: 0.0003733

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,106,672	\$491,206

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,801	\$9,808
Net Difference Between Projected and Actual	0	637,786
Change of Assumptions	247,080	110,334
Changes in Proportion and Differences Between	22,038	26,933
Total	\$285,919	\$784,861

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$42,410)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(55,890)
Total	(\$98,300)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$217,468

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$144,285)
2023	(106,887)
2024	(65,460)
2025	(182,310)
2026	0
Thereafter	0
Total	(\$498,942)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,284,719	\$491,206	(\$170,689)

PERF Net Pension Liability - Unaudited

SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOLS - 1301000

Net Pension Liability as of 2020	\$1,106,672
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,245
- Net Difference Between Projected and Actual Investment	(732,499)
- Change of Assumptions	367,330
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,226
Pension Expense/Income	(98,300)
Contributions	(217,468)
Total Activity in FY 2021	(615,466)
Net Pension Liability as of 2021	\$491,206

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1302000
 Submission Unit Name: COVERED BRIDGE SPECIAL EDUCATION DISTRICT

Wages: \$1,742,229 Proportionate Share: 0.0003160

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$916,690	\$415,808

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,222	\$8,302
Net Difference Between Projected and Actual	0	539,889
Change of Assumptions	209,154	93,398
Changes in Proportion and Differences Between	42,511	50,479
Total	\$265,887	\$692,068

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	(2,522)
Total	(\$38,422)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$195,124

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$118,959)
2023	(104,683)
2024	(48,212)
2025	(154,327)
2026	0
Thereafter	0
Total	(\$426,181)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,087,520	\$415,808	(\$144,489)

PERF Net Pension Liability - Unaudited
COVERED BRIDGE SPECIAL EDUCATION DISTRICT - 1302000

Net Pension Liability as of 2020	\$916,690
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,987
- Net Difference Between Projected and Actual Investment	(618,343)
- Change of Assumptions	306,756
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,264
Pension Expense/Income	(38,422)
Contributions	(195,124)
Total Activity in FY 2021	(500,882)
Net Pension Liability as of 2021	\$415,808

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1303000
 Submission Unit Name: TOWN OF BROOKSTON

Wages: \$247,316 Proportionate Share: 0.0000449

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$127,763	\$59,082

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,021	\$1,180
Net Difference Between Projected and Actual	0	76,712
Change of Assumptions	29,718	13,271
Changes in Proportion and Differences Between	6,661	12,394
Total	\$38,400	\$103,557

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,101)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,501)
Total	(\$6,602)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,699

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$21,505)
2023	(15,465)
2024	(6,258)
2025	(21,929)
2026	0
Thereafter	0
Total	(\$65,157)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$154,524	\$59,082	(\$20,530)

PERF Net Pension Liability - Unaudited

TOWN OF BROOKSTON - 1303000

Net Pension Liability as of 2020	\$127,763
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	292
- Net Difference Between Projected and Actual Investment	(87,646)
- Change of Assumptions	43,067
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,907
Pension Expense/Income	(6,602)
Contributions	(27,699)
Total Activity in FY 2021	(68,681)
Net Pension Liability as of 2021	\$59,082

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1304000
 Submission Unit Name: CITY OF VINCENNES

Wages: \$1,718,711 Proportionate Share: 0.0003117

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$939,343	\$410,150

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,028	\$8,189
Net Difference Between Projected and Actual	0	532,542
Change of Assumptions	206,308	92,127
Changes in Proportion and Differences Between	18,352	1,789
Total	\$238,688	\$634,647

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$35,411)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,414
Total	(\$19,997)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$192,496

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$102,820)
2023	(84,927)
2024	(55,986)
2025	(152,226)
2026	0
Thereafter	0
Total	(\$395,959)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,072,721	\$410,150	(\$142,523)

PERF Net Pension Liability - Unaudited

CITY OF VINCENNES - 1304000

Net Pension Liability as of 2020	\$939,343
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,809
- Net Difference Between Projected and Actual Investment	(612,935)
- Change of Assumptions	309,901
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,475)
Pension Expense/Income	(19,997)
Contributions	(192,496)
Total Activity in FY 2021	(529,193)
Net Pension Liability as of 2021	\$410,150

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1305000
 Submission Unit Name: HUNTINGTON TOWNSHIP, HUNTINGTON COUNTY

Wages: \$36,577 Proportionate Share: 0.0000066

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$20,237	\$8,685

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$297	\$173
Net Difference Between Projected and Actual	0	11,276
Change of Assumptions	4,368	1,951
Changes in Proportion and Differences Between	24	4,927
Total	\$4,689	\$18,327

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$750)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,669)
Total	(\$4,419)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,644)
2023	(3,507)
2024	(1,265)
2025	(3,222)
2026	0
Thereafter	0
Total	(\$13,638)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,714	\$8,685	(\$3,018)

PERF Net Pension Liability - Unaudited

HUNTINGTON TOWNSHIP, HUNTINGTON COUNTY - 1305000

Net Pension Liability as of 2020	\$20,237
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37
- Net Difference Between Projected and Actual Investment	(13,008)
- Change of Assumptions	6,633
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,302
Pension Expense/Income	(4,419)
Contributions	(4,097)
Total Activity in FY 2021	(11,552)
Net Pension Liability as of 2021	\$8,685

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1306000
 Submission Unit Name: TOWN OF WINDFALL

Wages: \$310,399 Proportionate Share: 0.0000563

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$27,788	\$74,082

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,534	\$1,479
Net Difference Between Projected and Actual	0	96,189
Change of Assumptions	37,264	16,640
Changes in Proportion and Differences Between	132,455	10,396
Total	\$172,253	\$124,704

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,396)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	41,355
Total	\$34,959

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,748

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$22,277
2023	30,108
2024	22,659
2025	(27,495)
2026	0
Thereafter	0
Total	\$47,549

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$193,757	\$74,082	(\$25,743)

PERF Net Pension Liability - Unaudited

TOWN OF WINDFALL - 1306000

Net Pension Liability as of 2020	\$27,788
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	936
- Net Difference Between Projected and Actual Investment	(98,567)
- Change of Assumptions	26,414
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111,300
Pension Expense/Income	34,959
Contributions	(28,748)
Total Activity in FY 2021	46,294
Net Pension Liability as of 2021	\$74,082

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

Submission Unit #: 1307000
 Submission Unit Name: J.E.E.S.E SCHOOL CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

J.E.E.S.E SCHOOL CORPORATION - 1307000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1308000
 Submission Unit Name: TOWN OF MONROE

Wages: \$107,913 Proportionate Share: 0.0000196

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$54,669	\$25,791

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$882	\$515
Net Difference Between Projected and Actual	0	33,487
Change of Assumptions	12,973	5,793
Changes in Proportion and Differences Between	8,821	635
Total	\$22,676	\$40,430

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,227)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,523
Total	\$296

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,854

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,414)
2023	(2,247)
2024	(2,521)
2025	(9,572)
2026	0
Thereafter	0
Total	(\$17,754)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$67,454	\$25,791	(\$8,962)

PERF Net Pension Liability - Unaudited

TOWN OF MONROE - 1308000

Net Pension Liability as of 2020	\$54,669
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	132
- Net Difference Between Projected and Actual Investment	(38,166)
- Change of Assumptions	18,571
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,143
Pension Expense/Income	296
Contributions	(11,854)
Total Activity in FY 2021	(28,878)
Net Pension Liability as of 2021	\$25,791

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1310000
 Submission Unit Name: FREMONT COMMUNITY SCHOOLS

Wages: \$2,227,547 Proportionate Share: 0.0004040

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,161,342	\$531,602

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,182	\$10,615
Net Difference Between Projected and Actual	0	690,237
Change of Assumptions	267,400	119,408
Changes in Proportion and Differences Between	62,755	11,995
Total	\$348,337	\$832,255

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$45,897)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	51,630
Total	\$5,733

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$249,475

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$120,993)
2023	(106,533)
2024	(59,088)
2025	(197,304)
2026	0
Thereafter	0
Total	(\$483,918)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,390,374	\$531,602	(\$184,726)

PERF Net Pension Liability - Unaudited
FREMONT COMMUNITY SCHOOLS - 1310000

Net Pension Liability as of 2020	\$1,161,342
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,584
- Net Difference Between Projected and Actual Investment	(789,629)
- Change of Assumptions	389,967
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,080
Pension Expense/Income	5,733
Contributions	(249,475)
Total Activity in FY 2021	(629,740)
Net Pension Liability as of 2021	\$531,602

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1311000
 Submission Unit Name: PORTAGE TOWNSHIP, PORTER COUNTY

Wages: \$1,067,147 Proportionate Share: 0.0001936

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$553,940	\$254,748

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,713	\$5,087
Net Difference Between Projected and Actual	0	330,767
Change of Assumptions	128,140	57,221
Changes in Proportion and Differences Between	75,660	1,366
Total	\$212,513	\$394,441

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$21,994)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	48,830
Total	\$26,836

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,217

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$27,910)
2023	(31,702)
2024	(27,766)
2025	(94,550)
2026	0
Thereafter	0
Total	(\$181,928)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$666,278	\$254,748	(\$88,522)

PERF Net Pension Liability - Unaudited
PORTAGE TOWNSHIP, PORTER COUNTY - 1311000

Net Pension Liability as of 2020	\$553,940
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,249
- Net Difference Between Projected and Actual Investment	(378,175)
- Change of Assumptions	186,337
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,222)
Pension Expense/Income	26,836
Contributions	(119,217)
Total Activity in FY 2021	(299,192)
Net Pension Liability as of 2021	\$254,748

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1312000
 Submission Unit Name: CITY OF MICHIGAN CITY

Wages: \$9,234,796 Proportionate Share: 0.0016750

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,272,098	\$2,204,045

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,385	\$44,008
Net Difference Between Projected and Actual	0	2,861,751
Change of Assumptions	1,108,649	495,070
Changes in Proportion and Differences Between	21,920	240,635
Total	\$1,205,954	\$3,641,464

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$190,292)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,597)
Total	(\$210,889)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,033,787

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$680,345)
2023	(582,289)
2024	(354,850)
2025	(818,026)
2026	0
Thereafter	0
Total	(\$2,435,510)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,764,544	\$2,204,045	(\$765,882)

PERF Net Pension Liability - Unaudited

CITY OF MICHIGAN CITY - 1312000

Net Pension Liability as of 2020	\$5,272,098
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,756
- Net Difference Between Projected and Actual Investment	(3,312,957)
- Change of Assumptions	1,712,064
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(231,240)
Pension Expense/Income	(210,889)
Contributions	(1,033,787)
Total Activity in FY 2021	(3,068,053)
Net Pension Liability as of 2021	\$2,204,045

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1312001
 Submission Unit Name: CITY OF MICHIGAN CITY-MICHIGAN CITY REDEVOLPMENT D

Wages: \$113,326 Proportionate Share: 0.0000206

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$75,812	\$27,106

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$927	\$541
Net Difference Between Projected and Actual	0	35,195
Change of Assumptions	13,635	6,089
Changes in Proportion and Differences Between	453	13,557
Total	\$15,015	\$55,382

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,340)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,296)
Total	(\$11,636)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,692

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$13,397)
2023	(9,907)
2024	(7,002)
2025	(10,061)
2026	0
Thereafter	0
Total	(\$40,367)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$70,895	\$27,106	(\$9,419)

PERF Net Pension Liability - Unaudited

CITY OF MICHIGAN CITY-MICHIGAN CITY REDEVOLPMENT D - 1312001

Net Pension Liability as of 2020	\$75,812
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61
- Net Difference Between Projected and Actual Investment	(41,683)
- Change of Assumptions	23,342
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,098)
Pension Expense/Income	(11,636)
Contributions	(12,692)
Total Activity in FY 2021	(48,706)
Net Pension Liability as of 2021	\$27,106

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1314000
 Submission Unit Name: WESTVIEW SCHOOL CORPORATION

Wages: \$4,810,086 Proportionate Share: 0.0008724

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,682,412	\$1,147,946

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,263	\$22,921
Net Difference Between Projected and Actual	0	1,490,502
Change of Assumptions	577,424	257,850
Changes in Proportion and Differences Between	17,219	103,441
Total	\$633,906	\$1,874,714

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$99,111)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,418)
Total	(\$118,529)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$536,476

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$345,997)
2023	(298,757)
2024	(169,997)
2025	(426,057)
2026	0
Thereafter	0
Total	(\$1,240,808)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,002,381	\$1,147,946	(\$398,899)

PERF Net Pension Liability - Unaudited
WESTVIEW SCHOOL CORPORATION - 1314000

Net Pension Liability as of 2020	\$2,682,412
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,832
- Net Difference Between Projected and Actual Investment	(1,720,073)
- Change of Assumptions	878,477
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,697)
Pension Expense/Income	(118,529)
Contributions	(536,476)
Total Activity in FY 2021	(1,534,466)
Net Pension Liability as of 2021	\$1,147,946

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1315000
 Submission Unit Name: PULASKI COUNTY

Wages: \$4,077,423 Proportionate Share: 0.0007395

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,265,296	\$973,069

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,282	\$19,429
Net Difference Between Projected and Actual	0	1,263,442
Change of Assumptions	489,460	218,570
Changes in Proportion and Differences Between	446	82,293
Total	\$523,188	\$1,583,734

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$84,013)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(114,010)
Total	(\$198,023)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$452,043

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$305,843)
2023	(250,906)
2024	(142,645)
2025	(361,152)
2026	0
Thereafter	0
Total	(\$1,060,546)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,545,003	\$973,069	(\$338,131)

PERF Net Pension Liability - Unaudited

PULASKI COUNTY - 1315000

Net Pension Liability as of 2020	\$2,265,296
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,133
- Net Difference Between Projected and Actual Investment	(1,457,315)
- Change of Assumptions	742,883
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,138
Pension Expense/Income	(198,023)
Contributions	(452,043)
Total Activity in FY 2021	(1,292,227)
Net Pension Liability as of 2021	\$973,069

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1316000
 Submission Unit Name: RENNELAER CENTRAL SCHOOL CORPORATION

Wages: \$964,772 Proportionate Share: 0.0001750

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$519,206	\$230,273

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,876	\$4,598
Net Difference Between Projected and Actual	0	298,989
Change of Assumptions	115,829	51,724
Changes in Proportion and Differences Between	8,448	17,885
Total	\$132,153	\$373,196

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$19,881)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,826)
Total	(\$41,707)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,051

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$75,254)
2023	(50,845)
2024	(29,478)
2025	(85,466)
2026	0
Thereafter	0
Total	(\$241,043)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$602,266	\$230,273	(\$80,018)

PERF Net Pension Liability - Unaudited
RENSELAER CENTRAL SCHOOL CORPORATION - 1316000

Net Pension Liability as of 2020	\$519,206
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,050
- Net Difference Between Projected and Actual Investment	(343,425)
- Change of Assumptions	172,286
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,914
Pension Expense/Income	(41,707)
Contributions	(108,051)
Total Activity in FY 2021	(288,933)
Net Pension Liability as of 2021	\$230,273

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1317000
 Submission Unit Name: HEARTLAND CAREER CENTER

Wages: \$229,069 Proportionate Share: 0.0000415

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$106,922	\$54,608

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,868	\$1,090
Net Difference Between Projected and Actual	0	70,903
Change of Assumptions	27,468	12,266
Changes in Proportion and Differences Between	15,372	3,379
Total	\$44,708	\$87,638

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,715)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,821
Total	(\$1,894)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,655

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$11,724)
2023	(7,845)
2024	(3,093)
2025	(20,268)
2026	0
Thereafter	0
Total	(\$42,930)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$142,823	\$54,608	(\$18,976)

PERF Net Pension Liability - Unaudited

HEARTLAND CAREER CENTER - 1317000

Net Pension Liability as of 2020	\$106,922
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	320
- Net Difference Between Projected and Actual Investment	(80,054)
- Change of Assumptions	37,480
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,489
Pension Expense/Income	(1,894)
Contributions	(25,655)
Total Activity in FY 2021	(52,314)
Net Pension Liability as of 2021	\$54,608

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1318000
 Submission Unit Name: TOWN OF WOLCOTTVILLE

Wages: \$296,189 Proportionate Share: 0.0000537

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$200,554	\$70,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,417	\$1,411
Net Difference Between Projected and Actual	0	91,747
Change of Assumptions	35,543	15,872
Changes in Proportion and Differences Between	6,200	34,930
Total	\$44,160	\$143,960

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,101)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,925)
Total	(\$18,026)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,173

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$30,259)
2023	(24,374)
2024	(18,941)
2025	(26,226)
2026	0
Thereafter	0
Total	(\$99,800)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$184,810	\$70,661	(\$24,554)

PERF Net Pension Liability - Unaudited

TOWN OF WOLCOTTVILLE - 1318000

Net Pension Liability as of 2020	\$200,554
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	146
- Net Difference Between Projected and Actual Investment	(108,911)
- Change of Assumptions	61,458
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,387)
Pension Expense/Income	(18,026)
Contributions	(33,173)
Total Activity in FY 2021	(129,893)
Net Pension Liability as of 2021	\$70,661

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1319000
 Submission Unit Name: WINCHESTER COMMUNITY LIBRARY

Wages: \$213,282 Proportionate Share: 0.0000387

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$117,795	\$50,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,742	\$1,017
Net Difference Between Projected and Actual	0	66,119
Change of Assumptions	25,615	11,438
Changes in Proportion and Differences Between	3,957	1,694
Total	\$31,314	\$80,268

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,397)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,421
Total	\$1,024

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,888

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$10,794)
2023	(12,027)
2024	(7,235)
2025	(18,898)
2026	0
Thereafter	0
Total	(\$48,954)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$133,187	\$50,923	(\$17,695)

PERF Net Pension Liability - Unaudited

WINCHESTER COMMUNITY LIBRARY - 1319000

Net Pension Liability as of 2020	\$117,795
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	220
- Net Difference Between Projected and Actual Investment	(76,200)
- Change of Assumptions	38,721
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,749)
Pension Expense/Income	1,024
Contributions	(23,888)
Total Activity in FY 2021	(66,872)
Net Pension Liability as of 2021	\$50,923

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1321000
 Submission Unit Name: UNION SCHOOL CORPORATION

Wages: \$308,201 Proportionate Share: 0.0000559

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$166,122	\$73,556

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,516	\$1,469
Net Difference Between Projected and Actual	0	95,506
Change of Assumptions	36,999	16,522
Changes in Proportion and Differences Between	35,022	8,261
Total	\$74,537	\$121,758

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,351)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,904
Total	(\$447)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,519

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,586)
2023	(856)
2024	(9,478)
2025	(27,301)
2026	0
Thereafter	0
Total	(\$47,221)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$192,381	\$73,556	(\$25,560)

PERF Net Pension Liability - Unaudited

UNION SCHOOL CORPORATION - 1321000

Net Pension Liability as of 2020	\$166,122
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	334
- Net Difference Between Projected and Actual Investment	(109,723)
- Change of Assumptions	55,090
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,301)
Pension Expense/Income	(447)
Contributions	(34,519)
Total Activity in FY 2021	(92,566)
Net Pension Liability as of 2021	\$73,556

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1322000
 Submission Unit Name: NORTH MONTGOMERY SCHOOL CORPORATION

Wages: \$1,681,008 Proportionate Share: 0.0003049

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$876,820	\$401,202

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,722	\$8,011
Net Difference Between Projected and Actual	0	520,924
Change of Assumptions	201,807	90,118
Changes in Proportion and Differences Between	37,636	19,000
Total	\$253,165	\$638,053

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,639)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,837
Total	(\$28,802)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$188,264

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$106,519)
2023	(84,780)
2024	(44,683)
2025	(148,906)
2026	0
Thereafter	0
Total	(\$384,888)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,049,319	\$401,202	(\$139,413)

PERF Net Pension Liability - Unaudited
NORTH MONTGOMERY SCHOOL CORPORATION - 1322000

Net Pension Liability as of 2020	\$876,820
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,948
- Net Difference Between Projected and Actual Investment	(595,966)
- Change of Assumptions	294,382
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,084
Pension Expense/Income	(28,802)
Contributions	(188,264)
Total Activity in FY 2021	(475,618)
Net Pension Liability as of 2021	\$401,202

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1323000
 Submission Unit Name: GREATER LAFAYETTE PUBLIC TRANSPORTATION CORP

Wages: \$6,386,989 Proportionate Share: 0.0011584

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,677,330	\$1,524,278

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,135	\$30,435
Net Difference Between Projected and Actual	0	1,979,136
Change of Assumptions	766,722	342,382
Changes in Proportion and Differences Between	59,363	155,350
Total	\$878,220	\$2,507,303

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$131,603)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,121)
Total	(\$175,724)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$713,618

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$431,407)
2023	(378,748)
2024	(253,196)
2025	(565,732)
2026	0
Thereafter	0
Total	(\$1,629,083)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,986,655	\$1,524,278	(\$529,671)

PERF Net Pension Liability - Unaudited

GREATER LAFAYETTE PUBLIC TRANSPORTATION CORP - 1323000

Net Pension Liability as of 2020	\$3,677,330
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,921
- Net Difference Between Projected and Actual Investment	(2,293,856)
- Change of Assumptions	1,190,542
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(166,317)
Pension Expense/Income	(175,724)
Contributions	(713,618)
Total Activity in FY 2021	(2,153,052)
Net Pension Liability as of 2021	\$1,524,278

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1324000
 Submission Unit Name: PERRY CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$971,386 Proportionate Share: 0.0001762

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$548,806	\$231,852

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,930	\$4,629
Net Difference Between Projected and Actual	0	301,039
Change of Assumptions	116,623	52,078
Changes in Proportion and Differences Between	4,240	36,742
Total	\$128,793	\$394,488

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$20,018)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,202)
Total	(\$58,220)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,792

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$76,764)
2023	(66,951)
2024	(35,928)
2025	(86,052)
2026	0
Thereafter	0
Total	(\$265,695)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$606,396	\$231,852	(\$80,566)

PERF Net Pension Liability - Unaudited

PERRY CENTRAL COMMUNITY SCHOOL CORPORATION - 1324000

Net Pension Liability as of 2020	\$548,806
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	946
- Net Difference Between Projected and Actual Investment	(348,008)
- Change of Assumptions	178,893
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,227
Pension Expense/Income	(58,220)
Contributions	(108,792)
Total Activity in FY 2021	(316,954)
Net Pension Liability as of 2021	\$231,852

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1325000
 Submission Unit Name: SOUTHERN HANCOCK COMMUNITY SCHOOLS

Wages: \$2,759,948 Proportionate Share: 0.0005006

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,568,491	\$658,713

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,530	\$13,153
Net Difference Between Projected and Actual	0	855,279
Change of Assumptions	331,337	147,959
Changes in Proportion and Differences Between	70,006	51,220
Total	\$423,873	\$1,067,611

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$56,872)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	134,110
Total	\$77,238

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$307,145

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$128,858)
2023	(165,676)
2024	(104,723)
2025	(244,481)
2026	0
Thereafter	0
Total	(\$643,738)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,722,824	\$658,713	(\$228,896)

PERF Net Pension Liability - Unaudited
SOUTHERN HANCOCK COMMUNITY SCHOOLS - 1325000

Net Pension Liability as of 2020	\$1,568,491
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,647
- Net Difference Between Projected and Actual Investment	(989,516)
- Change of Assumptions	510,186
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(203,188)
Pension Expense/Income	77,238
Contributions	(307,145)
Total Activity in FY 2021	(909,778)
Net Pension Liability as of 2021	\$658,713

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1326000
 Submission Unit Name: TOWN OF BOURBON

Wages: \$534,070 Proportionate Share: 0.0000969

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$305,966	\$127,506

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,361	\$2,546
Net Difference Between Projected and Actual	0	165,554
Change of Assumptions	64,136	28,640
Changes in Proportion and Differences Between	4,134	14,052
Total	\$72,631	\$210,792

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,009)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(548)
Total	(\$11,557)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,816

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$36,420)
2023	(33,660)
2024	(20,758)
2025	(47,323)
2026	0
Thereafter	0
Total	(\$138,161)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$333,483	\$127,506	(\$44,307)

PERF Net Pension Liability - Unaudited

TOWN OF BOURBON - 1326000

Net Pension Liability as of 2020	\$305,966
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	502
- Net Difference Between Projected and Actual Investment	(191,740)
- Change of Assumptions	99,247
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,096)
Pension Expense/Income	(11,557)
Contributions	(59,816)
Total Activity in FY 2021	(178,460)
Net Pension Liability as of 2021	\$127,506

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1327000
 Submission Unit Name: DANVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$3,626,711 Proportionate Share: 0.0006578

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,941,509	\$865,565

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,605	\$17,283
Net Difference Between Projected and Actual	0	1,123,857
Change of Assumptions	435,385	194,422
Changes in Proportion and Differences Between	195,238	8,366
Total	\$660,228	\$1,343,928

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$74,731)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	59,433
Total	(\$15,298)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$400,020

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$140,458)
2023	(112,310)
2024	(109,679)
2025	(321,253)
2026	0
Thereafter	0
Total	(\$683,700)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,263,831	\$865,565	(\$300,775)

PERF Net Pension Liability - Unaudited

DANVILLE COMMUNITY SCHOOL CORPORATION - 1327000

Net Pension Liability as of 2020	\$1,941,509
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,991
- Net Difference Between Projected and Actual Investment	(1,290,019)
- Change of Assumptions	645,492
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,090)
Pension Expense/Income	(15,298)
Contributions	(400,020)
Total Activity in FY 2021	(1,075,944)
Net Pension Liability as of 2021	\$865,565

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1328000
 Submission Unit Name: ROCKVILLE COMMUNITY SCHOOLS

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

ROCKVILLE COMMUNITY SCHOOLS - 1328000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1330000
 Submission Unit Name: TOWN OF TRAIL CREEK

Wages: \$240,199 Proportionate Share: 0.0000436

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$125,346	\$57,371

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,962	\$1,146
Net Difference Between Projected and Actual	0	74,491
Change of Assumptions	28,858	12,887
Changes in Proportion and Differences Between	5,403	11,616
Total	\$36,223	\$100,140

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,953)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,714)
Total	(\$6,667)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,781

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$20,097)
2023	(15,902)
2024	(6,624)
2025	(21,294)
2026	0
Thereafter	0
Total	(\$63,917)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$150,050	\$57,371	(\$19,936)

PERF Net Pension Liability - Unaudited

TOWN OF TRAIL CREEK - 1330000

Net Pension Liability as of 2020	\$125,346
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	278
- Net Difference Between Projected and Actual Investment	(85,219)
- Change of Assumptions	42,088
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,326
Pension Expense/Income	(6,667)
Contributions	(25,781)
Total Activity in FY 2021	(67,975)
Net Pension Liability as of 2021	\$57,371

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1332000
 Submission Unit Name: CORDRY-SWEETWATER CONSERVANCY DISTRICT

Wages: \$539,287 Proportionate Share: 0.0000978

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$297,811	\$128,690

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,402	\$2,570
Net Difference Between Projected and Actual	0	167,092
Change of Assumptions	64,732	28,906
Changes in Proportion and Differences Between	4,457	10,962
Total	\$73,591	\$209,530

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,111)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,997
Total	(\$9,114)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,400

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$36,432)
2023	(33,439)
2024	(18,306)
2025	(47,762)
2026	0
Thereafter	0
Total	(\$135,939)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$336,581	\$128,690	(\$44,718)

PERF Net Pension Liability - Unaudited

CORDRY-SWEETWATER CONSERVANCY DISTRICT - 1332000

Net Pension Liability as of 2020	\$297,811
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	554
- Net Difference Between Projected and Actual Investment	(192,580)
- Change of Assumptions	97,877
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,458)
Pension Expense/Income	(9,114)
Contributions	(60,400)
Total Activity in FY 2021	(169,121)
Net Pension Liability as of 2021	\$128,690

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1333000
 Submission Unit Name: TOWN OF TOPEKA

Wages: \$469,906 Proportionate Share: 0.0000852

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$268,513	\$112,110

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,834	\$2,239
Net Difference Between Projected and Actual	0	145,565
Change of Assumptions	56,392	25,182
Changes in Proportion and Differences Between	14,757	9,706
Total	\$74,983	\$182,692

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,679)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,406)
Total	(\$16,085)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,630

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$21,757)
2023	(26,218)
2024	(18,122)
2025	(41,612)
2026	0
Thereafter	0
Total	(\$107,709)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$293,217	\$112,110	(\$38,957)

PERF Net Pension Liability - Unaudited

TOWN OF TOPEKA - 1333000

Net Pension Liability as of 2020	\$268,513
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	443
- Net Difference Between Projected and Actual Investment	(168,545)
- Change of Assumptions	87,157
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,743)
Pension Expense/Income	(16,085)
Contributions	(52,630)
Total Activity in FY 2021	(156,403)
Net Pension Liability as of 2021	\$112,110

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1334000
 Submission Unit Name: NOBLE TOWNSHIP, WABASH COUNTY

Wages: \$23,612 Proportionate Share: 0.0000043

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$12,988	\$5,658

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$194	\$113
Net Difference Between Projected and Actual	0	7,347
Change of Assumptions	2,846	1,271
Changes in Proportion and Differences Between	350	215
Total	\$3,390	\$8,946

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$489)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	604
Total	\$115

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,645

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,319)
2023	(1,356)
2024	(780)
2025	(2,101)
2026	0
Thereafter	0
Total	(\$5,556)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,799	\$5,658	(\$1,966)

PERF Net Pension Liability - Unaudited

NOBLE TOWNSHIP, WABASH COUNTY - 1334000

Net Pension Liability as of 2020	\$12,988
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25
- Net Difference Between Projected and Actual Investment	(8,459)
- Change of Assumptions	4,281
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(647)
Pension Expense/Income	115
Contributions	(2,645)
Total Activity in FY 2021	(7,330)
Net Pension Liability as of 2021	\$5,658

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1335000
 Submission Unit Name: MSD OF WARREN COUNTY

Wages: \$1,878,361 Proportionate Share: 0.0003407

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$843,294	\$448,309

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,333	\$8,951
Net Difference Between Projected and Actual	0	582,089
Change of Assumptions	225,503	100,699
Changes in Proportion and Differences Between	153,516	7,428
Total	\$394,352	\$699,167

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$38,706)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	93,705
Total	\$54,999

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$208,377

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$72,269)
2023	(48,570)
2024	(17,587)
2025	(166,389)
2026	0
Thereafter	0
Total	(\$304,815)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,172,525	\$448,309	(\$155,783)

PERF Net Pension Liability - Unaudited

MSD OF WARREN COUNTY - 1335000

Net Pension Liability as of 2020	\$843,294
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,763
- Net Difference Between Projected and Actual Investment	(654,261)
- Change of Assumptions	300,511
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109,380
Pension Expense/Income	54,999
Contributions	(208,377)
Total Activity in FY 2021	(394,985)
Net Pension Liability as of 2021	\$448,309

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1336000
 Submission Unit Name: UNION TOWNSHIP SCHOOL CORPORATION

Wages: \$604,883 Proportionate Share: 0.0001097

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$305,362	\$144,348

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,937	\$2,882
Net Difference Between Projected and Actual	0	187,423
Change of Assumptions	72,608	32,423
Changes in Proportion and Differences Between	23,463	14,116
Total	\$101,008	\$236,844

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,463)
Specific Liabilities of Individual Employers	\$52,543
Net Amortization of Deferred Amounts from Changes in	14,395
Total	\$54,475

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,290

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$37,485)
2023	(31,130)
2024	(13,646)
2025	(53,575)
2026	0
Thereafter	0
Total	(\$135,836)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$377,535	\$144,348	(\$50,160)

PERF Net Pension Liability - Unaudited
UNION TOWNSHIP SCHOOL CORPORATION - 1336000

Net Pension Liability as of 2020	\$305,362
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	745
- Net Difference Between Projected and Actual Investment	(213,557)
- Change of Assumptions	103,810
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,803
Pension Expense/Income	54,475
Contributions	(120,290)
Total Activity in FY 2021	(161,014)
Net Pension Liability as of 2021	\$144,348

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1337000
 Submission Unit Name: CITY OF ROCKPORT

Wages: \$605,728 Proportionate Share: 0.0001099

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$301,133	\$144,612

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,946	\$2,887
Net Difference Between Projected and Actual	0	187,765
Change of Assumptions	72,741	32,483
Changes in Proportion and Differences Between	27,038	833
Total	\$104,725	\$223,968

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,485)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,905
Total	\$1,420

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,841

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$29,495)
2023	(23,549)
2024	(12,527)
2025	(53,672)
2026	0
Thereafter	0
Total	(\$119,243)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$378,223	\$144,612	(\$50,251)

PERF Net Pension Liability - Unaudited

CITY OF ROCKPORT - 1337000

Net Pension Liability as of 2020	\$301,133
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	767
- Net Difference Between Projected and Actual Investment	(213,537)
- Change of Assumptions	103,002
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,668
Pension Expense/Income	1,420
Contributions	(67,841)
Total Activity in FY 2021	(156,521)
Net Pension Liability as of 2021	\$144,612

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1337001
 Submission Unit Name: CITY OF ROCKPORT HOUSING AUTHORITY

Wages: \$165,974 Proportionate Share: 0.0000301

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$66,147	\$39,607

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,355	\$791
Net Difference Between Projected and Actual	0	51,426
Change of Assumptions	19,923	8,896
Changes in Proportion and Differences Between	20,534	23,139
Total	\$41,812	\$84,252

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,420)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,308)
Total	(\$13,728)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,589

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$18,981)
2023	(9,250)
2024	490
2025	(14,699)
2026	0
Thereafter	0
Total	(\$42,440)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$103,590	\$39,607	(\$13,763)

PERF Net Pension Liability - Unaudited
CITY OF ROCKPORT HOUSING AUTHORITY - 1337001

Net Pension Liability as of 2020	\$66,147
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	280
- Net Difference Between Projected and Actual Investment	(57,087)
- Change of Assumptions	24,809
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,775
Pension Expense/Income	(13,728)
Contributions	(18,589)
Total Activity in FY 2021	(26,540)
Net Pension Liability as of 2021	\$39,607

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1339000
 Submission Unit Name: TOWN OF BROOK

Wages: \$97,635 Proportionate Share: 0.0000177

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$61,314	\$23,291

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$797	\$465
Net Difference Between Projected and Actual	0	30,241
Change of Assumptions	11,715	5,231
Changes in Proportion and Differences Between	1,153	7,682
Total	\$13,665	\$43,619

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,011)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,693)
Total	(\$4,704)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,935

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,184)
2023	(7,032)
2024	(5,095)
2025	(8,643)
2026	0
Thereafter	0
Total	(\$29,954)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$60,915	\$23,291	(\$8,093)

PERF Net Pension Liability - Unaudited

TOWN OF BROOK - 1339000

Net Pension Liability as of 2020	\$61,314
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69
- Net Difference Between Projected and Actual Investment	(35,488)
- Change of Assumptions	19,259
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,224)
Pension Expense/Income	(4,704)
Contributions	(10,935)
Total Activity in FY 2021	(38,023)
Net Pension Liability as of 2021	\$23,291

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1340000
 Submission Unit Name: TOWN OF AVILLA

Wages: \$713,506 Proportionate Share: 0.0001294

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$389,933	\$170,271

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,824	\$3,400
Net Difference Between Projected and Actual	0	221,081
Change of Assumptions	85,647	38,246
Changes in Proportion and Differences Between	4,691	743
Total	\$96,162	\$263,470

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	1,349
Total	(\$13,352)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,913

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$43,082)
2023	(37,796)
2024	(23,234)
2025	(63,196)
2026	0
Thereafter	0
Total	(\$167,308)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$445,333	\$170,271	(\$59,167)

PERF Net Pension Liability - Unaudited

TOWN OF AVILLA - 1340000

Net Pension Liability as of 2020	\$389,933
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	751
- Net Difference Between Projected and Actual Investment	(254,453)
- Change of Assumptions	128,647
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,342)
Pension Expense/Income	(13,352)
Contributions	(79,913)
Total Activity in FY 2021	(219,662)
Net Pension Liability as of 2021	\$170,271

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1341000
 Submission Unit Name: TOWN OF CICERO

Wages: \$851,893 Proportionate Share: 0.0001545

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$460,610	\$203,298

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,953	\$4,059
Net Difference Between Projected and Actual	0	263,964
Change of Assumptions	102,260	45,665
Changes in Proportion and Differences Between	5,154	5,975
Total	\$114,367	\$319,663

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$17,552)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,208
Total	(\$9,344)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,412

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$59,035)
2023	(44,253)
2024	(26,554)
2025	(75,454)
2026	0
Thereafter	0
Total	(\$205,296)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$531,715	\$203,298	(\$70,644)

PERF Net Pension Liability - Unaudited

TOWN OF CICERO - 1341000

Net Pension Liability as of 2020	\$460,610
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	917
- Net Difference Between Projected and Actual Investment	(303,385)
- Change of Assumptions	152,567
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,655)
Pension Expense/Income	(9,344)
Contributions	(95,412)
Total Activity in FY 2021	(257,312)
Net Pension Liability as of 2021	\$203,298

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1342000
 Submission Unit Name: TOWN OF AKRON

Wages: \$176,897 Proportionate Share: 0.0000321

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$95,444	\$42,239

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,445	\$843
Net Difference Between Projected and Actual	0	54,843
Change of Assumptions	21,246	9,488
Changes in Proportion and Differences Between	4,403	8,720
Total	\$27,094	\$73,894

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,647)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,360)
Total	(\$6,007)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,813

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$18,003)
2023	(7,662)
2024	(5,458)
2025	(15,677)
2026	0
Thereafter	0
Total	(\$46,800)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$110,473	\$42,239	(\$14,678)

PERF Net Pension Liability - Unaudited

TOWN OF AKRON - 1342000

Net Pension Liability as of 2020	\$95,444
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	192
- Net Difference Between Projected and Actual Investment	(63,012)
- Change of Assumptions	31,645
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,790
Pension Expense/Income	(6,007)
Contributions	(19,813)
Total Activity in FY 2021	(53,205)
Net Pension Liability as of 2021	\$42,239

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1343000
 Submission Unit Name: CITY OF FRANKFORT

Wages: \$2,257,873 Proportionate Share: 0.0004095

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,205,137	\$538,840

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,430	\$10,759
Net Difference Between Projected and Actual	0	699,634
Change of Assumptions	271,040	121,034
Changes in Proportion and Differences Between	68,038	12,277
Total	\$357,508	\$843,704

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$46,522)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	70,952
Total	\$24,430

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$244,234

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$110,184)
2023	(107,557)
2024	(68,466)
2025	(199,989)
2026	0
Thereafter	0
Total	(\$486,196)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,409,302	\$538,840	(\$187,241)

PERF Net Pension Liability - Unaudited

CITY OF FRANKFORT - 1343000

Net Pension Liability as of 2020	\$1,205,137
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,500
- Net Difference Between Projected and Actual Investment	(802,774)
- Change of Assumptions	401,106
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,325)
Pension Expense/Income	24,430
Contributions	(244,234)
Total Activity in FY 2021	(666,297)
Net Pension Liability as of 2021	\$538,840

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1344000
 Submission Unit Name: CITY OF BUTLER

Wages: \$601,995 Proportionate Share: 0.0001092

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$365,166	\$143,691

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,915	\$2,869
Net Difference Between Projected and Actual	0	186,569
Change of Assumptions	72,277	32,276
Changes in Proportion and Differences Between	3,632	42,007
Total	\$80,824	\$263,721

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,406)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,019)
Total	(\$24,425)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,899

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$53,056)
2023	(48,119)
2024	(28,392)
2025	(53,330)
2026	0
Thereafter	0
Total	(\$182,897)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$375,814	\$143,691	(\$49,931)

PERF Net Pension Liability - Unaudited

CITY OF BUTLER - 1344000

Net Pension Liability as of 2020	\$365,166
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	479
- Net Difference Between Projected and Actual Investment	(217,821)
- Change of Assumptions	116,086
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,895)
Pension Expense/Income	(24,425)
Contributions	(66,899)
Total Activity in FY 2021	(221,475)
Net Pension Liability as of 2021	\$143,691

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1345000
 Submission Unit Name: PLAINFIELD COMMUNITY SCHOOL CORPORATION

Wages: \$8,540,184 Proportionate Share: 0.0015490

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,628,150	\$2,038,248

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,714	\$40,698
Net Difference Between Projected and Actual	0	2,646,479
Change of Assumptions	1,025,252	457,829
Changes in Proportion and Differences Between	149,688	16,398
Total	\$1,244,654	\$3,161,404

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$175,978)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	43,269
Total	(\$132,709)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$946,448

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$475,046)
2023	(414,390)
2024	(270,823)
2025	(756,491)
2026	0
Thereafter	0
Total	(\$1,916,750)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,330,912	\$2,038,248	(\$708,270)

PERF Net Pension Liability - Unaudited
PLAINFIELD COMMUNITY SCHOOL CORPORATION - 1345000

Net Pension Liability as of 2020	\$4,628,150
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,157
- Net Difference Between Projected and Actual Investment	(3,042,574)
- Change of Assumptions	1,531,736
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,064)
Pension Expense/Income	(132,709)
Contributions	(946,448)
Total Activity in FY 2021	(2,589,902)
Net Pension Liability as of 2021	\$2,038,248

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1346000
 Submission Unit Name: TOWN OF KINGSFORD HEIGHTS

Wages: \$349,957 Proportionate Share: 0.0000635

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$199,346	\$83,556

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,858	\$1,668
Net Difference Between Projected and Actual	0	108,490
Change of Assumptions	42,029	18,768
Changes in Proportion and Differences Between	20,113	14,634
Total	\$65,000	\$143,560

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,214)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,278
Total	(\$1,936)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,195

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$22,313)
2023	(11,908)
2024	(13,327)
2025	(31,012)
2026	0
Thereafter	0
Total	(\$78,560)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$218,536	\$83,556	(\$29,035)

PERF Net Pension Liability - Unaudited

TOWN OF KINGSFORD HEIGHTS - 1346000

Net Pension Liability as of 2020	\$199,346
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	334
- Net Difference Between Projected and Actual Investment	(125,551)
- Change of Assumptions	64,796
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,238)
Pension Expense/Income	(1,936)
Contributions	(39,195)
Total Activity in FY 2021	(115,790)
Net Pension Liability as of 2021	\$83,556

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1347000
 Submission Unit Name: TOWN OF DARLINGTON

Wages: \$205,133 Proportionate Share: 0.0000372

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$115,681	\$48,950

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,674	\$977
Net Difference Between Projected and Actual	0	63,556
Change of Assumptions	24,622	10,995
Changes in Proportion and Differences Between	743	7,247
Total	\$27,039	\$82,775

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,226)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,940)
Total	(\$6,166)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,975

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$16,110)
2023	(13,920)
2024	(7,540)
2025	(18,166)
2026	0
Thereafter	0
Total	(\$55,736)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$128,024	\$48,950	(\$17,009)

PERF Net Pension Liability - Unaudited

TOWN OF DARLINGTON - 1347000

Net Pension Liability as of 2020	\$115,681
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	200
- Net Difference Between Projected and Actual Investment	(73,456)
- Change of Assumptions	37,730
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,064)
Pension Expense/Income	(6,166)
Contributions	(22,975)
Total Activity in FY 2021	(66,731)
Net Pension Liability as of 2021	\$48,950

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1348000
 Submission Unit Name: PARKE COUNTY

Wages: \$3,570,916 Proportionate Share: 0.0006477

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,923,085	\$852,275

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,150	\$17,017
Net Difference Between Projected and Actual	0	1,106,601
Change of Assumptions	428,700	191,437
Changes in Proportion and Differences Between	46,098	10,770
Total	\$503,948	\$1,325,825

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$73,583)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,246
Total	(\$62,337)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$399,942

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$221,849)
2023	(174,280)
2024	(109,428)
2025	(316,320)
2026	0
Thereafter	0
Total	(\$821,877)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,229,072	\$852,275	(\$296,156)

PERF Net Pension Liability - Unaudited

PARKE COUNTY - 1348000

Net Pension Liability as of 2020	\$1,923,085
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,881
- Net Difference Between Projected and Actual Investment	(1,271,186)
- Change of Assumptions	637,954
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,820
Pension Expense/Income	(62,337)
Contributions	(399,942)
Total Activity in FY 2021	(1,070,810)
Net Pension Liability as of 2021	\$852,275

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1349000
 Submission Unit Name: HAMILTON SOUTHEASTERN SCHOOLS

Wages: \$22,379,350 Proportionate Share: 0.0040591

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$12,711,631	\$5,341,157

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$182,683	\$106,647
Net Difference Between Projected and Actual	0	6,935,005
Change of Assumptions	2,686,637	1,199,725
Changes in Proportion and Differences Between	141,484	657,640
Total	\$3,010,804	\$8,899,017

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$461,143)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	192,072
Total	(\$269,071)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,506,488

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,611,329)
2023	(1,450,351)
2024	(844,174)
2025	(1,982,359)
2026	0
Thereafter	0
Total	(\$5,888,213)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,969,468	\$5,341,157	(\$1,855,996)

PERF Net Pension Liability - Unaudited
HAMILTON SOUTHEASTERN SCHOOLS - 1349000

Net Pension Liability as of 2020	\$12,711,631
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,492
- Net Difference Between Projected and Actual Investment	(8,022,915)
- Change of Assumptions	4,135,485
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(728,977)
Pension Expense/Income	(269,071)
Contributions	(2,506,488)
Total Activity in FY 2021	(7,370,474)
Net Pension Liability as of 2021	\$5,341,157

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1350000
 Submission Unit Name: COVINGTON COMMUNITY SCHOOL

Wages: \$1,581,354 Proportionate Share: 0.0002868

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$794,968	\$377,385

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,908	\$7,535
Net Difference Between Projected and Actual	0	490,000
Change of Assumptions	189,827	84,768
Changes in Proportion and Differences Between	81,254	3,129
Total	\$283,989	\$585,432

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$32,583)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	62,541
Total	\$29,958

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$176,736

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$68,840)
2023	(57,587)
2024	(34,950)
2025	(140,066)
2026	0
Thereafter	0
Total	(\$301,443)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$987,028	\$377,385	(\$131,137)

PERF Net Pension Liability - Unaudited
COVINGTON COMMUNITY SCHOOL - 1350000

Net Pension Liability as of 2020	\$794,968
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,961
- Net Difference Between Projected and Actual Investment	(558,036)
- Change of Assumptions	270,697
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,573
Pension Expense/Income	29,958
Contributions	(176,736)
Total Activity in FY 2021	(417,583)
Net Pension Liability as of 2021	\$377,385

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1351000
 Submission Unit Name: MORGAN CO PUBLIC LIBRARY

Wages: \$699,987 Proportionate Share: 0.0001270

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$377,851	\$167,113

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,716	\$3,337
Net Difference Between Projected and Actual	0	216,981
Change of Assumptions	84,059	37,537
Changes in Proportion and Differences Between	8,137	7,272
Total	\$97,912	\$265,127

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,428)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,825
Total	(\$12,603)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,010

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$46,258)
2023	(36,346)
2024	(22,588)
2025	(62,023)
2026	0
Thereafter	0
Total	(\$167,215)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$437,073	\$167,113	(\$58,070)

PERF Net Pension Liability - Unaudited

MORGAN CO PUBLIC LIBRARY - 1351000

Net Pension Liability as of 2020	\$377,851
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	758
- Net Difference Between Projected and Actual Investment	(249,319)
- Change of Assumptions	125,250
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(814)
Pension Expense/Income	(12,603)
Contributions	(74,010)
Total Activity in FY 2021	(210,738)
Net Pension Liability as of 2021	\$167,113

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1352000
 Submission Unit Name: CITY OF SHELBYVILLE

Wages: \$4,667,753 Proportionate Share: 0.0008466

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,603,882	\$1,113,997

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,102	\$22,243
Net Difference Between Projected and Actual	0	1,446,423
Change of Assumptions	560,348	250,225
Changes in Proportion and Differences Between	22,657	74,688
Total	\$621,107	\$1,793,579

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$96,180)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,863
Total	(\$67,317)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$522,277

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$316,272)
2023	(277,941)
2024	(164,803)
2025	(413,456)
2026	0
Thereafter	0
Total	(\$1,172,472)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,913,590	\$1,113,997	(\$387,102)

PERF Net Pension Liability - Unaudited

CITY OF SHELBYVILLE - 1352000

Net Pension Liability as of 2020	\$2,603,882
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,686
- Net Difference Between Projected and Actual Investment	(1,669,273)
- Change of Assumptions	852,663
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(88,367)
Pension Expense/Income	(67,317)
Contributions	(522,277)
Total Activity in FY 2021	(1,489,885)
Net Pension Liability as of 2021	\$1,113,997

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1353000
 Submission Unit Name: GARY MUNICIPAL AIRPORT AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

GARY MUNICIPAL AIRPORT AUTHORITY - 1353000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1354000
 Submission Unit Name: JEFFERSON TOWNSHIP, GRANT COUNTY

Wages: \$5,300 Proportionate Share: 0.0000010

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,020	\$1,316

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45	\$26
Net Difference Between Projected and Actual	0	1,709
Change of Assumptions	662	296
Changes in Proportion and Differences Between	2	110
Total	\$709	\$2,141

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$114)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(133)
Total	(\$247)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$453)
2023	(303)
2024	(187)
2025	(489)
2026	0
Thereafter	0
Total	(\$1,432)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,442	\$1,316	(\$457)

PERF Net Pension Liability - Unaudited
JEFFERSON TOWNSHIP, GRANT COUNTY - 1354000

Net Pension Liability as of 2020	\$3,020
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6
- Net Difference Between Projected and Actual Investment	(1,967)
- Change of Assumptions	995
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	103
Pension Expense/Income	(247)
Contributions	(594)
Total Activity in FY 2021	(1,704)
Net Pension Liability as of 2021	\$1,316

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1355000
 Submission Unit Name: OHIO TOWNSHIP PUBLIC LIBRARY SYSTEM

Wages: \$832,546 Proportionate Share: 0.0001510

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$469,973	\$198,693

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,796	\$3,967
Net Difference Between Projected and Actual	0	257,985
Change of Assumptions	99,944	44,630
Changes in Proportion and Differences Between	2,254	16,993
Total	\$108,994	\$323,575

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$17,155)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,377)
Total	(\$26,532)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,245

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$59,227)
2023	(50,905)
2024	(30,704)
2025	(73,745)
2026	0
Thereafter	0
Total	(\$214,581)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$519,669	\$198,693	(\$69,044)

PERF Net Pension Liability - Unaudited
OHIO TOWNSHIP PUBLIC LIBRARY SYSTEM - 1355000

Net Pension Liability as of 2020	\$469,973
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	812
- Net Difference Between Projected and Actual Investment	(298,207)
- Change of Assumptions	153,237
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,345)
Pension Expense/Income	(26,532)
Contributions	(93,245)
Total Activity in FY 2021	(271,280)
Net Pension Liability as of 2021	\$198,693

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1356000
 Submission Unit Name: BLUE RIVER VALLEY SCHOOLS

Wages: \$848,907 Proportionate Share: 0.0001540

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$456,382	\$202,641

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,931	\$4,046
Net Difference Between Projected and Actual	0	263,110
Change of Assumptions	101,930	45,517
Changes in Proportion and Differences Between	18,793	904
Total	\$127,654	\$313,577

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$17,496)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,982)
Total	(\$25,478)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,078

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$45,715)
2023	(39,184)
2024	(25,815)
2025	(75,209)
2026	0
Thereafter	0
Total	(\$185,923)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$529,994	\$202,641	(\$70,415)

PERF Net Pension Liability - Unaudited

BLUE RIVER VALLEY SCHOOLS - 1356000

Net Pension Liability as of 2020	\$456,382
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	927
- Net Difference Between Projected and Actual Investment	(302,169)
- Change of Assumptions	151,504
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,553
Pension Expense/Income	(25,478)
Contributions	(95,078)
Total Activity in FY 2021	(253,741)
Net Pension Liability as of 2021	\$202,641

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1357000

Submission Unit Name: BLOOMFIELD TOWNSHIP, LAGRANGE COUNTY

Wages: \$27,850 Proportionate Share: 0.0000051

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$15,706	\$6,711

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$230	\$134
Net Difference Between Projected and Actual	0	8,713
Change of Assumptions	3,376	1,507
Changes in Proportion and Differences Between	10	3,694
Total	\$3,616	\$14,048

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$579)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,156)
Total	(\$2,735)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,422)
2023	(2,847)
2024	(1,674)
2025	(2,489)
2026	0
Thereafter	0
Total	(\$10,432)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,552	\$6,711	(\$2,332)

PERF Net Pension Liability - Unaudited
BLOOMFIELD TOWNSHIP, LAGRANGE COUNTY - 1357000

Net Pension Liability as of 2020	\$15,706
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29
- Net Difference Between Projected and Actual Investment	(10,057)
- Change of Assumptions	5,141
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,373)
Pension Expense/Income	(2,735)
Contributions	0
Total Activity in FY 2021	(8,995)
Net Pension Liability as of 2021	\$6,711

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1358000

Submission Unit Name: SOUTHWESTERN CONSOLIDATED SCHOOLS OF SHELBY COUNTY

Wages: \$550,810 Proportionate Share: 0.0000999

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$303,550	\$131,453

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,496	\$2,625
Net Difference Between Projected and Actual	0	170,680
Change of Assumptions	66,122	29,527
Changes in Proportion and Differences Between	427	15,501
Total	\$71,045	\$218,333

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,349)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,133)
Total	(\$19,482)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,689

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$44,365)
2023	(35,591)
2024	(18,544)
2025	(48,788)
2026	0
Thereafter	0
Total	(\$147,288)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$343,808	\$131,453	(\$45,679)

PERF Net Pension Liability - Unaudited

SOUTHWESTERN CONSOLIDATED SCHOOLS OF SHELBY COUNTY - 1358000

Net Pension Liability as of 2020	\$303,550
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	569
- Net Difference Between Projected and Actual Investment	(196,659)
- Change of Assumptions	99,842
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,322
Pension Expense/Income	(19,482)
Contributions	(61,689)
Total Activity in FY 2021	(172,097)
Net Pension Liability as of 2021	\$131,453

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1359000

Submission Unit Name: VAN BUREN TOWNSHIP, MONROE COUNTY

Wages: \$583,590 Proportionate Share: 0.0001058

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$533,100	\$139,217

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,762	\$2,780
Net Difference Between Projected and Actual	0	180,760
Change of Assumptions	70,027	31,271
Changes in Proportion and Differences Between	1,597	186,567
Total	\$76,386	\$401,378

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,020)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(72,969)
Total	(\$84,989)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,362

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$104,816)
2023	(98,066)
2024	(70,440)
2025	(51,670)
2026	0
Thereafter	0
Total	(\$324,992)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$364,113	\$139,217	(\$48,376)

PERF Net Pension Liability - Unaudited
VAN BUREN TOWNSHIP, MONROE COUNTY - 1359000

Net Pension Liability as of 2020	\$533,100
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(305)
- Net Difference Between Projected and Actual Investment	(226,385)
- Change of Assumptions	149,832
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(166,674)
Pension Expense/Income	(84,989)
Contributions	(65,362)
Total Activity in FY 2021	(393,883)
Net Pension Liability as of 2021	\$139,217

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1360000
 Submission Unit Name: SOUTHWEST PARKE COMMUNITY SCHOOL CORPORATION

Wages: \$734,643 Proportionate Share: 0.0001332

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$384,194	\$175,271

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,995	\$3,500
Net Difference Between Projected and Actual	0	227,573
Change of Assumptions	88,162	39,369
Changes in Proportion and Differences Between	28,543	752
Total	\$122,700	\$271,194

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$15,132)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,816
Total	\$5,684

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,277

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$34,102)
2023	(29,555)
2024	(19,786)
2025	(65,051)
2026	0
Thereafter	0
Total	(\$148,494)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$458,410	\$175,271	(\$60,905)

PERF Net Pension Liability - Unaudited

SOUTHWEST PARKE COMMUNITY SCHOOL CORPORATION - 1360000

Net Pension Liability as of 2020	\$384,194
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	846
- Net Difference Between Projected and Actual Investment	(260,454)
- Change of Assumptions	128,843
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,565)
Pension Expense/Income	5,684
Contributions	(82,277)
Total Activity in FY 2021	(208,923)
Net Pension Liability as of 2021	\$175,271

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1361000
 Submission Unit Name: WEST WASHINGTON SCHOOL CORPORATION

Wages: \$1,278,088 Proportionate Share: 0.0002318

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$742,413	\$305,013

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,432	\$6,090
Net Difference Between Projected and Actual	0	396,032
Change of Assumptions	153,424	68,512
Changes in Proportion and Differences Between	49,432	36,255
Total	\$213,288	\$506,889

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$26,334)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,928
Total	\$10,594

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$143,139

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$66,489)
2023	(61,740)
2024	(52,167)
2025	(113,205)
2026	0
Thereafter	0
Total	(\$293,601)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$797,744	\$305,013	(\$105,989)

PERF Net Pension Liability - Unaudited
WEST WASHINGTON SCHOOL CORPORATION - 1361000

Net Pension Liability as of 2020	\$742,413
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,157
- Net Difference Between Projected and Actual Investment	(459,571)
- Change of Assumptions	239,600
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(86,041)
Pension Expense/Income	10,594
Contributions	(143,139)
Total Activity in FY 2021	(437,400)
Net Pension Liability as of 2021	\$305,013

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1362000
 Submission Unit Name: WEST CENTRAL SCHOOL CORPORATION

Wages: \$1,253,733 Proportionate Share: 0.0002274

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$685,932	\$299,224

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,234	\$5,975
Net Difference Between Projected and Actual	0	388,515
Change of Assumptions	150,512	67,211
Changes in Proportion and Differences Between	55,697	1,998
Total	\$216,443	\$463,699

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$25,834)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,822
Total	(\$7,012)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,415

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$52,945)
2023	(42,252)
2024	(41,003)
2025	(111,056)
2026	0
Thereafter	0
Total	(\$247,256)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$782,601	\$299,224	(\$103,977)

PERF Net Pension Liability - Unaudited
WEST CENTRAL SCHOOL CORPORATION - 1362000

Net Pension Liability as of 2020	\$685,932
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,316
- Net Difference Between Projected and Actual Investment	(447,220)
- Change of Assumptions	226,220
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,597)
Pension Expense/Income	(7,012)
Contributions	(140,415)
Total Activity in FY 2021	(386,708)
Net Pension Liability as of 2021	\$299,224

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1363000
 Submission Unit Name: TOWN OF GASTON

Wages: \$115,999 Proportionate Share: 0.0000210

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$31,714	\$27,633

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$945	\$552
Net Difference Between Projected and Actual	0	35,879
Change of Assumptions	13,899	6,207
Changes in Proportion and Differences Between	26,249	28,319
Total	\$41,093	\$70,957

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,386)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,334)
Total	(\$7,720)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,992

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$16,696)
2023	(6,724)
2024	3,813
2025	(10,257)
2026	0
Thereafter	0
Total	(\$29,864)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$72,272	\$27,633	(\$9,602)

PERF Net Pension Liability - Unaudited

TOWN OF GASTON - 1363000

Net Pension Liability as of 2020	\$31,714
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	257
- Net Difference Between Projected and Actual Investment	(38,593)
- Change of Assumptions	14,300
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,667
Pension Expense/Income	(7,720)
Contributions	(12,992)
Total Activity in FY 2021	(4,081)
Net Pension Liability as of 2021	\$27,633

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1364000
 Submission Unit Name: NORTHEASTERN WAYNE SCHOOLS

Wages: \$1,520,578 Proportionate Share: 0.0002758

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$812,486	\$362,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,413	\$7,246
Net Difference Between Projected and Actual	0	471,207
Change of Assumptions	182,547	81,517
Changes in Proportion and Differences Between	30,175	18,771
Total	\$225,135	\$578,741

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$31,333)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,209
Total	(\$25,124)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$170,299

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$90,542)
2023	(83,306)
2024	(45,064)
2025	(134,694)
2026	0
Thereafter	0
Total	(\$353,606)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$949,171	\$362,911	(\$126,108)

PERF Net Pension Liability - Unaudited

NORTHEASTERN WAYNE SCHOOLS - 1364000

Net Pension Liability as of 2020	\$812,486
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,681
- Net Difference Between Projected and Actual Investment	(540,743)
- Change of Assumptions	270,318
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,592
Pension Expense/Income	(25,124)
Contributions	(170,299)
Total Activity in FY 2021	(449,575)
Net Pension Liability as of 2021	\$362,911

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1365000
 Submission Unit Name: LOST RIVER CAREER COOPERATIVE

Wages: \$43,038 Proportionate Share: 0.0000078

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$22,955	\$10,264

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$351	\$205
Net Difference Between Projected and Actual	0	13,326
Change of Assumptions	5,163	2,305
Changes in Proportion and Differences Between	538	306
Total	\$6,052	\$16,142

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$886)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(191)
Total	(\$1,077)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,820

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,810)
2023	(2,203)
2024	(1,270)
2025	(3,807)
2026	0
Thereafter	0
Total	(\$10,090)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,844	\$10,264	(\$3,566)

PERF Net Pension Liability - Unaudited

LOST RIVER CAREER COOPERATIVE - 1365000

Net Pension Liability as of 2020	\$22,955
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47
- Net Difference Between Projected and Actual Investment	(15,291)
- Change of Assumptions	7,641
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	809
Pension Expense/Income	(1,077)
Contributions	(4,820)
Total Activity in FY 2021	(12,691)
Net Pension Liability as of 2021	\$10,264

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1366000
 Submission Unit Name: CITY OF FRANKLIN

Wages: \$4,115,548 Proportionate Share: 0.0007465

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,330,838	\$982,280

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,597	\$19,613
Net Difference Between Projected and Actual	0	1,275,401
Change of Assumptions	494,093	220,639
Changes in Proportion and Differences Between	44,546	72,337
Total	\$572,236	\$1,587,990

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$84,808)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	45,209
Total	(\$39,599)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$455,124

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$258,743)
2023	(237,601)
2024	(154,839)
2025	(364,571)
2026	0
Thereafter	0
Total	(\$1,015,754)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,569,094	\$982,280	(\$341,332)

PERF Net Pension Liability - Unaudited

CITY OF FRANKLIN - 1366000

Net Pension Liability as of 2020	\$2,330,838
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,983
- Net Difference Between Projected and Actual Investment	(1,474,883)
- Change of Assumptions	759,103
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(142,038)
Pension Expense/Income	(39,599)
Contributions	(455,124)
Total Activity in FY 2021	(1,348,558)
Net Pension Liability as of 2021	\$982,280

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1367000
 Submission Unit Name: MADISON TOWNSHIP, JEFFERSON COUNTY

Wages: \$43,843 Proportionate Share: 0.0000080

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$25,975	\$10,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$360	\$210
Net Difference Between Projected and Actual	0	13,668
Change of Assumptions	5,295	2,365
Changes in Proportion and Differences Between	2,765	5,533
Total	\$8,420	\$21,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$909)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,760)
Total	(\$6,669)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,910

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,885)
2023	(1,674)
2024	(1,891)
2025	(3,906)
2026	0
Thereafter	0
Total	(\$13,356)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,532	\$10,527	(\$3,658)

PERF Net Pension Liability - Unaudited
MADISON TOWNSHIP, JEFFERSON COUNTY - 1367000

Net Pension Liability as of 2020	\$25,975
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39
- Net Difference Between Projected and Actual Investment	(15,891)
- Change of Assumptions	8,342
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,641
Pension Expense/Income	(6,669)
Contributions	(4,910)
Total Activity in FY 2021	(15,448)
Net Pension Liability as of 2021	\$10,527

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1368000
 Submission Unit Name: TURKEY RUN COMMUNITY SCHOOL CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TURKEY RUN COMMUNITY SCHOOL CORPORATION - 1368000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1369000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF MARTINSVILLE

Wages: \$6,026,819 Proportionate Share: 0.0010931

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,082,614	\$1,438,353

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,196	\$28,720
Net Difference Between Projected and Actual	0	1,867,570
Change of Assumptions	723,501	323,081
Changes in Proportion and Differences Between	183,109	82,012
Total	\$955,806	\$2,301,383

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$124,184)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(54,469)
Total	(\$178,653)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$671,161

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$388,329)
2023	(277,022)
2024	(146,384)
2025	(533,842)
2026	0
Thereafter	0
Total	(\$1,345,577)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,761,924	\$1,438,353	(\$499,813)

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF MARTINSVILLE - 1369000

Net Pension Liability as of 2020	\$3,082,614
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,249
- Net Difference Between Projected and Actual Investment	(2,131,392)
- Change of Assumptions	1,042,708
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	286,988
Pension Expense/Income	(178,653)
Contributions	(671,161)
Total Activity in FY 2021	(1,644,261)
Net Pension Liability as of 2021	\$1,438,353

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1370000
 Submission Unit Name: CROTHERSVILLE COMMUNITY SCHOOLS

Wages: \$430,371 Proportionate Share: 0.0000781

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$264,284	\$102,768

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,515	\$2,052
Net Difference Between Projected and Actual	0	133,434
Change of Assumptions	51,693	23,084
Changes in Proportion and Differences Between	10,382	25,600
Total	\$65,590	\$184,170

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,873)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,235)
Total	(\$14,108)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,202

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$29,478)
2023	(29,983)
2024	(20,979)
2025	(38,140)
2026	0
Thereafter	0
Total	(\$118,580)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$268,783	\$102,768	(\$35,711)

PERF Net Pension Liability - Unaudited
CROTHERSVILLE COMMUNITY SCHOOLS - 1370000

Net Pension Liability as of 2020	\$264,284
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	329
- Net Difference Between Projected and Actual Investment	(156,052)
- Change of Assumptions	83,675
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,158)
Pension Expense/Income	(14,108)
Contributions	(48,202)
Total Activity in FY 2021	(161,516)
Net Pension Liability as of 2021	\$102,768

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1371000
 Submission Unit Name: TOWN OF ROME CITY

Wages: \$353,646 Proportionate Share: 0.0000641

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$189,077	\$84,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,885	\$1,684
Net Difference Between Projected and Actual	0	109,515
Change of Assumptions	42,427	18,946
Changes in Proportion and Differences Between	6,262	352
Total	\$51,574	\$130,497

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,282)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,890
Total	(\$4,392)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,608

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$20,059)
2023	(17,033)
2024	(10,526)
2025	(31,305)
2026	0
Thereafter	0
Total	(\$78,923)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$220,601	\$84,346	(\$29,309)

PERF Net Pension Liability - Unaudited

TOWN OF ROME CITY - 1371000

Net Pension Liability as of 2020	\$189,077
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	390
- Net Difference Between Projected and Actual Investment	(125,697)
- Change of Assumptions	62,877
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,699
Pension Expense/Income	(4,392)
Contributions	(39,608)
Total Activity in FY 2021	(104,731)
Net Pension Liability as of 2021	\$84,346

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1372000
 Submission Unit Name: WAYNE TOWNSHIP, MARION COUNTY

Wages: \$4,741,739 Proportionate Share: 0.0008600

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,563,409	\$1,131,629

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,705	\$22,595
Net Difference Between Projected and Actual	0	1,469,317
Change of Assumptions	569,217	254,185
Changes in Proportion and Differences Between	66,803	4,963
Total	\$674,725	\$1,751,060

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$97,702)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	114,418
Total	\$16,716

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$531,075

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$265,240)
2023	(243,409)
2024	(147,684)
2025	(420,002)
2026	0
Thereafter	0
Total	(\$1,076,335)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,959,706	\$1,131,629	(\$393,229)

PERF Net Pension Liability - Unaudited
WAYNE TOWNSHIP, MARION COUNTY - 1372000

Net Pension Liability as of 2020	\$2,563,409
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,111
- Net Difference Between Projected and Actual Investment	(1,688,703)
- Change of Assumptions	849,139
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(82,968)
Pension Expense/Income	16,716
Contributions	(531,075)
Total Activity in FY 2021	(1,431,780)
Net Pension Liability as of 2021	\$1,131,629

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1373000
 Submission Unit Name: FORTVILLE-VERNON TOWNSHIP PUBLIC LIBRARY

Wages: \$103,708 Proportionate Share: 0.0000188

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$72,792	\$24,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$846	\$494
Net Difference Between Projected and Actual	0	32,120
Change of Assumptions	12,443	5,557
Changes in Proportion and Differences Between	4,651	29,120
Total	\$17,940	\$67,291

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,136)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,038)
Total	(\$11,174)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,400

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$15,811)
2023	(17,060)
2024	(7,298)
2025	(9,182)
2026	0
Thereafter	0
Total	(\$49,351)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$64,701	\$24,738	(\$8,596)

PERF Net Pension Liability - Unaudited

FORTVILLE-VERNON TOWNSHIP PUBLIC LIBRARY - 1373000

Net Pension Liability as of 2020	\$72,792
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39
- Net Difference Between Projected and Actual Investment	(38,350)
- Change of Assumptions	22,053
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,222)
Pension Expense/Income	(11,174)
Contributions	(11,400)
Total Activity in FY 2021	(48,054)
Net Pension Liability as of 2021	\$24,738

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1374000
 Submission Unit Name: TOWN OF LAPEL

Wages: \$719,359 Proportionate Share: 0.0001305

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$360,635	\$171,718

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,873	\$3,429
Net Difference Between Projected and Actual	0	222,960
Change of Assumptions	86,375	38,571
Changes in Proportion and Differences Between	41,325	4,564
Total	\$133,573	\$269,524

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,826)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,150
Total	\$9,324

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,542

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$29,597)
2023	(26,364)
2024	(16,258)
2025	(63,732)
2026	0
Thereafter	0
Total	(\$135,951)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$449,118	\$171,718	(\$59,670)

PERF Net Pension Liability - Unaudited

TOWN OF LAPEL - 1374000

Net Pension Liability as of 2020	\$360,635
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	897
- Net Difference Between Projected and Actual Investment	(253,825)
- Change of Assumptions	122,945
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,284
Pension Expense/Income	9,324
Contributions	(77,542)
Total Activity in FY 2021	(188,917)
Net Pension Liability as of 2021	\$171,718

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1375000
 Submission Unit Name: NORTHEAST DUBOIS COUNTY SCHOOL CORPORATION

Wages: \$1,173,390 Proportionate Share: 0.0002128

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$669,621	\$280,012

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,577	\$5,591
Net Difference Between Projected and Actual	0	363,570
Change of Assumptions	140,848	62,896
Changes in Proportion and Differences Between	920	27,495
Total	\$151,345	\$459,552

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$24,176)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,267)
Total	(\$48,443)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$131,413

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$88,373)
2023	(70,885)
2024	(45,024)
2025	(103,925)
2026	0
Thereafter	0
Total	(\$308,207)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$732,355	\$280,012	(\$97,301)

PERF Net Pension Liability - Unaudited

NORTHEAST DUBOIS COUNTY SCHOOL CORPORATION - 1375000

Net Pension Liability as of 2020	\$669,621
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,113
- Net Difference Between Projected and Actual Investment	(420,879)
- Change of Assumptions	217,473
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,460)
Pension Expense/Income	(48,443)
Contributions	(131,413)
Total Activity in FY 2021	(389,609)
Net Pension Liability as of 2021	\$280,012

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1376000
 Submission Unit Name: KNOX COUNTY HOUSING AUTHORITY

Wages: \$186,468 Proportionate Share: 0.0000338

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$92,726	\$44,476

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,521	\$888
Net Difference Between Projected and Actual	0	57,748
Change of Assumptions	22,372	9,990
Changes in Proportion and Differences Between	7,873	8,091
Total	\$31,766	\$76,717

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,840)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,742)
Total	(\$8,582)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,884

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$14,143)
2023	(10,423)
2024	(3,878)
2025	(16,507)
2026	0
Thereafter	0
Total	(\$44,951)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$116,323	\$44,476	(\$15,455)

PERF Net Pension Liability - Unaudited

KNOX COUNTY HOUSING AUTHORITY - 1376000

Net Pension Liability as of 2020	\$92,726
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	235
- Net Difference Between Projected and Actual Investment	(65,684)
- Change of Assumptions	31,702
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,963
Pension Expense/Income	(8,582)
Contributions	(20,884)
Total Activity in FY 2021	(48,250)
Net Pension Liability as of 2021	\$44,476

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1377000
 Submission Unit Name: TOWN OF CORYDON

Wages: \$1,431,945 Proportionate Share: 0.0002597

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$862,625	\$341,726

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,688	\$6,823
Net Difference Between Projected and Actual	0	443,700
Change of Assumptions	171,890	76,758
Changes in Proportion and Differences Between	9,146	75,152
Total	\$192,724	\$602,433

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$29,504)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,551)
Total	(\$50,055)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$160,208

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$113,287)
2023	(103,703)
2024	(65,889)
2025	(126,830)
2026	0
Thereafter	0
Total	(\$409,709)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$893,762	\$341,726	(\$118,746)

PERF Net Pension Liability - Unaudited

TOWN OF CORYDON - 1377000

Net Pension Liability as of 2020	\$862,625
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,164
- Net Difference Between Projected and Actual Investment	(517,527)
- Change of Assumptions	274,867
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(69,140)
Pension Expense/Income	(50,055)
Contributions	(160,208)
Total Activity in FY 2021	(520,899)
Net Pension Liability as of 2021	\$341,726

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1378000
 Submission Unit Name: TOWN OF HUNTERTOWN

Wages: \$690,485 Proportionate Share: 0.0001252

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$341,909	\$164,744

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,635	\$3,289
Net Difference Between Projected and Actual	0	213,905
Change of Assumptions	82,867	37,005
Changes in Proportion and Differences Between	45,421	708
Total	\$133,923	\$254,907

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,224)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,200
Total	\$15,976

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,334

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$20,042)
2023	(25,812)
2024	(13,986)
2025	(61,144)
2026	0
Thereafter	0
Total	(\$120,984)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$430,878	\$164,744	(\$57,247)

PERF Net Pension Liability - Unaudited

TOWN OF HUNTERTOWN - 1378000

Net Pension Liability as of 2020	\$341,909
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	879
- Net Difference Between Projected and Actual Investment	(243,167)
- Change of Assumptions	117,101
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,380
Pension Expense/Income	15,976
Contributions	(77,334)
Total Activity in FY 2021	(177,165)
Net Pension Liability as of 2021	\$164,744

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1379000
 Submission Unit Name: BROWNSBURG COMMUNITY SCHOOL CORPORATION

Wages: \$14,079,822 Proportionate Share: 0.0025537

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,920,078	\$3,360,280

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$114,931	\$67,095
Net Difference Between Projected and Actual	0	4,363,017
Change of Assumptions	1,690,243	754,782
Changes in Proportion and Differences Between	471,255	185,642
Total	\$2,276,429	\$5,370,536

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$290,119)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	294,168
Total	\$4,049

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,576,885

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$679,508)
2023	(654,874)
2024	(512,566)
2025	(1,247,159)
2026	0
Thereafter	0
Total	(\$3,094,107)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,788,606	\$3,360,280	(\$1,167,662)

PERF Net Pension Liability - Unaudited

BROWNSBURG COMMUNITY SCHOOL CORPORATION - 1379000

Net Pension Liability as of 2020	\$7,920,078
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,852
- Net Difference Between Projected and Actual Investment	(5,040,848)
- Change of Assumptions	2,585,674
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(545,640)
Pension Expense/Income	4,049
Contributions	(1,576,885)
Total Activity in FY 2021	(4,559,798)
Net Pension Liability as of 2021	\$3,360,280

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1380000
 Submission Unit Name: CITY OF PETERSBURG

Wages: \$638,898 Proportionate Share: 0.0001159

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$357,615	\$152,507

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,216	\$3,045
Net Difference Between Projected and Actual	0	198,016
Change of Assumptions	76,712	34,256
Changes in Proportion and Differences Between	27,083	6,914
Total	\$109,011	\$242,231

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,167)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,132
Total	(\$5,035)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,557

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$27,061)
2023	(26,735)
2024	(22,823)
2025	(56,601)
2026	0
Thereafter	0
Total	(\$133,220)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$398,872	\$152,507	(\$52,994)

PERF Net Pension Liability - Unaudited

CITY OF PETERSBURG - 1380000

Net Pension Liability as of 2020	\$357,615
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	636
- Net Difference Between Projected and Actual Investment	(228,622)
- Change of Assumptions	116,968
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,498)
Pension Expense/Income	(5,035)
Contributions	(71,557)
Total Activity in FY 2021	(205,108)
Net Pension Liability as of 2021	\$152,507

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1381000
 Submission Unit Name: WASHINGTON TOWNSHIP, MARION COUNTY

Wages: \$581,185 Proportionate Share: 0.0001054

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$333,149	\$138,690

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,744	\$2,769
Net Difference Between Projected and Actual	0	180,077
Change of Assumptions	69,762	31,152
Changes in Proportion and Differences Between	5,361	23,733
Total	\$79,867	\$237,731

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,974)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	459
Total	(\$11,515)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,093

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$43,292)
2023	(40,443)
2024	(22,655)
2025	(51,474)
2026	0
Thereafter	0
Total	(\$157,864)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$362,736	\$138,690	(\$48,193)

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, MARION COUNTY - 1381000

Net Pension Liability as of 2020	\$333,149
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	546
- Net Difference Between Projected and Actual Investment	(208,589)
- Change of Assumptions	108,024
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,832)
Pension Expense/Income	(11,515)
Contributions	(65,093)
Total Activity in FY 2021	(194,459)
Net Pension Liability as of 2021	\$138,690

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1383000
 Submission Unit Name: SOUTHWESTERN HIGH SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

SOUTHWESTERN HIGH SCHOOL - 1383000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1384000
 Submission Unit Name: CITY OF MITCHELL

Wages: \$987,791 Proportionate Share: 0.0001792

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$558,169	\$235,800

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,065	\$4,708
Net Difference Between Projected and Actual	0	306,165
Change of Assumptions	118,609	52,965
Changes in Proportion and Differences Between	7,442	16,119
Total	\$134,116	\$379,957

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$20,358)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(290)
Total	(\$20,648)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,632

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$66,917)
2023	(54,861)
2024	(36,547)
2025	(87,516)
2026	0
Thereafter	0
Total	(\$245,841)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$616,720	\$235,800	(\$81,938)

PERF Net Pension Liability - Unaudited

CITY OF MITCHELL - 1384000

Net Pension Liability as of 2020	\$558,169
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	962
- Net Difference Between Projected and Actual Investment	(353,935)
- Change of Assumptions	181,943
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,059)
Pension Expense/Income	(20,648)
Contributions	(110,632)
Total Activity in FY 2021	(322,369)
Net Pension Liability as of 2021	\$235,800

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1385000
 Submission Unit Name: HENRY TOWNSHIP, HENRY COUNTY

Wages: \$129,750 Proportionate Share: 0.0000235

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$65,543	\$30,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,058	\$617
Net Difference Between Projected and Actual	0	40,150
Change of Assumptions	15,554	6,946
Changes in Proportion and Differences Between	4,630	24,283
Total	\$21,242	\$71,996

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,670)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,390)
Total	(\$13,060)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,532

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$21,182)
2023	(15,144)
2024	(2,950)
2025	(11,478)
2026	0
Thereafter	0
Total	(\$50,754)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$80,876	\$30,922	(\$10,745)

PERF Net Pension Liability - Unaudited

HENRY TOWNSHIP, HENRY COUNTY - 1385000

Net Pension Liability as of 2020	\$65,543
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	160
- Net Difference Between Projected and Actual Investment	(45,759)
- Change of Assumptions	22,264
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,306
Pension Expense/Income	(13,060)
Contributions	(14,532)
Total Activity in FY 2021	(34,621)
Net Pension Liability as of 2021	\$30,922

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1386000
 Submission Unit Name: CITY OF GREENFIELD

Wages: \$7,371,497 Proportionate Share: 0.0013370

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,090,520	\$1,759,288

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,173	\$35,128
Net Difference Between Projected and Actual	0	2,284,275
Change of Assumptions	884,934	395,169
Changes in Proportion and Differences Between	69,040	61,140
Total	\$1,014,147	\$2,775,712

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$151,893)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	112,493
Total	(\$39,400)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$811,879

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$448,497)
2023	(402,276)
2024	(257,837)
2025	(652,955)
2026	0
Thereafter	0
Total	(\$1,761,565)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,601,310	\$1,759,288	(\$611,334)

PERF Net Pension Liability - Unaudited

CITY OF GREENFIELD - 1386000

Net Pension Liability as of 2020	\$4,090,520
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,493
- Net Difference Between Projected and Actual Investment	(2,634,357)
- Change of Assumptions	1,342,058
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(195,147)
Pension Expense/Income	(39,400)
Contributions	(811,879)
Total Activity in FY 2021	(2,331,232)
Net Pension Liability as of 2021	\$1,759,288

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1387000
 Submission Unit Name: CITY OF SEYMOUR

Wages: \$4,500,027 Proportionate Share: 0.0008162

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,428,699	\$1,073,995

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,734	\$21,444
Net Difference Between Projected and Actual	0	1,394,484
Change of Assumptions	540,226	241,240
Changes in Proportion and Differences Between	31,326	47,221
Total	\$608,286	\$1,704,389

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$92,726)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	37,595
Total	(\$55,131)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$502,888

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$325,946)
2023	(232,133)
2024	(139,413)
2025	(398,611)
2026	0
Thereafter	0
Total	(\$1,096,103)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,808,968	\$1,073,995	(\$373,202)

PERF Net Pension Liability - Unaudited

CITY OF SEYMOUR - 1387000

Net Pension Liability as of 2020	\$2,428,699
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,868
- Net Difference Between Projected and Actual Investment	(1,602,341)
- Change of Assumptions	805,025
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,237)
Pension Expense/Income	(55,131)
Contributions	(502,888)
Total Activity in FY 2021	(1,354,704)
Net Pension Liability as of 2021	\$1,073,995

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1387001
 Submission Unit Name: FREEMAN MUNICIPAL AIRPORT

Wages: \$227,959 Proportionate Share: 0.0000413

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$124,742	\$54,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,859	\$1,085
Net Difference Between Projected and Actual	0	70,561
Change of Assumptions	27,336	12,207
Changes in Proportion and Differences Between	773	2,542
Total	\$29,968	\$86,395

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,692)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(609)
Total	(\$5,301)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,532

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$15,531)
2023	(13,246)
2024	(7,481)
2025	(20,169)
2026	0
Thereafter	0
Total	(\$56,427)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$142,135	\$54,345	(\$18,884)

PERF Net Pension Liability - Unaudited

FREEMAN MUNICIPAL AIRPORT - 1387001

Net Pension Liability as of 2020	\$124,742
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	239
- Net Difference Between Projected and Actual Investment	(81,237)
- Change of Assumptions	41,120
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	314
Pension Expense/Income	(5,301)
Contributions	(25,532)
Total Activity in FY 2021	(70,397)
Net Pension Liability as of 2021	\$54,345

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1388000
 Submission Unit Name: HAMILTON LAKE CONSERVANCY DISTRICT

Wages: \$226,984 Proportionate Share: 0.0000412

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$125,648	\$54,213

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,854	\$1,082
Net Difference Between Projected and Actual	0	70,391
Change of Assumptions	27,269	12,177
Changes in Proportion and Differences Between	3,602	8,891
Total	\$32,725	\$92,541

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,681)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,018)
Total	(\$7,699)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,570

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$15,972)
2023	(15,776)
2024	(7,946)
2025	(20,122)
2026	0
Thereafter	0
Total	(\$59,816)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$141,791	\$54,213	(\$18,838)

PERF Net Pension Liability - Unaudited
HAMILTON LAKE CONSERVANCY DISTRICT - 1388000

Net Pension Liability as of 2020	\$125,648
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	233
- Net Difference Between Projected and Actual Investment	(81,144)
- Change of Assumptions	41,272
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	473
Pension Expense/Income	(7,699)
Contributions	(24,570)
Total Activity in FY 2021	(71,435)
Net Pension Liability as of 2021	\$54,213

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1389000

Submission Unit Name: FRANKLIN TOWNSHIP COMMUNITY SCHOOL CORPORATION

Wages: \$10,847,707 Proportionate Share: 0.0019675

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,911,516	\$2,588,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$88,549	\$51,693
Net Difference Between Projected and Actual	0	3,361,489
Change of Assumptions	1,302,249	581,523
Changes in Proportion and Differences Between	431,571	11,388
Total	\$1,822,369	\$4,006,093

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$223,522)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	416,943
Total	\$193,421

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,214,943

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$431,316)
2023	(442,371)
2024	(349,161)
2025	(960,876)
2026	0
Thereafter	0
Total	(\$2,183,724)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,771,188	\$2,588,930	(\$899,626)

PERF Net Pension Liability - Unaudited

FRANKLIN TOWNSHIP COMMUNITY SCHOOL CORPORATION - 1389000

Net Pension Liability as of 2020	\$5,911,516
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,491
- Net Difference Between Projected and Actual Investment	(3,867,419)
- Change of Assumptions	1,952,439
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(397,575)
Pension Expense/Income	193,421
Contributions	(1,214,943)
Total Activity in FY 2021	(3,322,586)
Net Pension Liability as of 2021	\$2,588,930

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1391000
 Submission Unit Name: NORTH MIAMI COMMUNITY SCHOOLS

Wages: \$332,262 Proportionate Share: 0.0000603

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$160,685	\$79,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,714	\$1,584
Net Difference Between Projected and Actual	0	103,023
Change of Assumptions	39,911	17,823
Changes in Proportion and Differences Between	48,375	365
Total	\$91,000	\$122,795

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,851)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,523
Total	\$16,672

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,213

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$1,514
2023	1,924
2024	(5,785)
2025	(29,448)
2026	0
Thereafter	0
Total	(\$31,795)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$207,524	\$79,346	(\$27,572)

PERF Net Pension Liability - Unaudited
NORTH MIAMI COMMUNITY SCHOOLS - 1391000

Net Pension Liability as of 2020	\$160,685
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	440
- Net Difference Between Projected and Actual Investment	(116,775)
- Change of Assumptions	55,568
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31)
Pension Expense/Income	16,672
Contributions	(37,213)
Total Activity in FY 2021	(81,339)
Net Pension Liability as of 2021	\$79,346

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1393000
 Submission Unit Name: MOORESVILLE CONSOLIDATED SCHOOL CORPORATION

Wages: \$4,698,631 Proportionate Share: 0.0008522

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,355,908	\$1,121,365

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,354	\$22,390
Net Difference Between Projected and Actual	0	1,455,991
Change of Assumptions	564,054	251,880
Changes in Proportion and Differences Between	194,670	41,883
Total	\$797,078	\$1,772,144

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$96,816)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,417
Total	(\$86,399)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$525,121

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$251,601)
2023	(204,921)
2024	(102,352)
2025	(416,192)
2026	0
Thereafter	0
Total	(\$975,066)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,932,862	\$1,121,365	(\$389,663)

PERF Net Pension Liability - Unaudited

MOORESVILLE CONSOLIDATED SCHOOL CORPORATION - 1393000

Net Pension Liability as of 2020	\$2,355,908
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,855
- Net Difference Between Projected and Actual Investment	(1,657,619)
- Change of Assumptions	803,047
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	225,694
Pension Expense/Income	(86,399)
Contributions	(525,121)
Total Activity in FY 2021	(1,234,543)
Net Pension Liability as of 2021	\$1,121,365

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1394000

Submission Unit Name: UNION COUNTY

Wages: \$1,529,751 Proportionate Share: 0.0002775

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$844,502	\$365,148

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,489	\$7,291
Net Difference Between Projected and Actual	0	474,111
Change of Assumptions	183,672	82,019
Changes in Proportion and Differences Between	14,765	15,135
Total	\$210,926	\$578,556

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$31,526)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,631)
Total	(\$44,157)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,248

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$101,178)
2023	(78,439)
2024	(52,490)
2025	(135,523)
2026	0
Thereafter	0
Total	(\$367,630)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$955,021	\$365,148	(\$126,885)

PERF Net Pension Liability - Unaudited

UNION COUNTY - 1394000

Net Pension Liability as of 2020	\$844,502
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,575
- Net Difference Between Projected and Actual Investment	(546,387)
- Change of Assumptions	277,612
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	251
Pension Expense/Income	(44,157)
Contributions	(168,248)
Total Activity in FY 2021	(479,354)
Net Pension Liability as of 2021	\$365,148

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1395000
 Submission Unit Name: CITY OF LEBANON

Wages: \$2,139,821 Proportionate Share: 0.0003881

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,108,485	\$510,680

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,467	\$10,197
Net Difference Between Projected and Actual	0	663,072
Change of Assumptions	256,876	114,708
Changes in Proportion and Differences Between	95,058	2,243
Total	\$369,401	\$790,220

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$44,091)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	94,618
Total	\$50,527

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$239,659

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$88,635)
2023	(87,601)
2024	(55,046)
2025	(189,537)
2026	0
Thereafter	0
Total	(\$420,819)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,335,653	\$510,680	(\$177,456)

PERF Net Pension Liability - Unaudited

CITY OF LEBANON - 1395000

Net Pension Liability as of 2020	\$1,108,485
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,514
- Net Difference Between Projected and Actual Investment	(757,940)
- Change of Assumptions	373,130
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,377)
Pension Expense/Income	50,527
Contributions	(239,659)
Total Activity in FY 2021	(597,805)
Net Pension Liability as of 2021	\$510,680

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1396000
 Submission Unit Name: DELAWARE COUNTY REGIONAL WASTEWATER DISTRICT

Wages: \$230,655 Proportionate Share: 0.0000418

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$131,387	\$55,002

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,881	\$1,098
Net Difference Between Projected and Actual	0	71,416
Change of Assumptions	27,667	12,355
Changes in Proportion and Differences Between	814	13,228
Total	\$30,362	\$98,097

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,749)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,677)
Total	(\$24,426)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,834

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$22,064)
2023	(16,451)
2024	(8,805)
2025	(20,415)
2026	0
Thereafter	0
Total	(\$67,735)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$143,855	\$55,002	(\$19,113)

PERF Net Pension Liability - Unaudited

DELAWARE COUNTY REGIONAL WASTEWATER DISTRICT - 1396000

Net Pension Liability as of 2020	\$131,387
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	219
- Net Difference Between Projected and Actual Investment	(82,661)
- Change of Assumptions	42,688
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,629
Pension Expense/Income	(24,426)
Contributions	(25,834)
Total Activity in FY 2021	(76,385)
Net Pension Liability as of 2021	\$55,002

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1397000

Submission Unit Name: KNOX COMMUNITY SCHOOL CORPORATION

Wages: \$1,985,086 Proportionate Share: 0.0003600

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,141,105	\$473,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,202	\$9,458
Net Difference Between Projected and Actual	0	615,063
Change of Assumptions	238,277	106,403
Changes in Proportion and Differences Between	0	73,350
Total	\$254,479	\$804,274

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$40,899)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(71,151)
Total	(\$112,050)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$219,658

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$167,315)
2023	(127,938)
2024	(78,729)
2025	(175,813)
2026	0
Thereafter	0
Total	(\$549,795)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,238,947	\$473,705	(\$164,608)

PERF Net Pension Liability - Unaudited
KNOX COMMUNITY SCHOOL CORPORATION - 1397000

Net Pension Liability as of 2020	\$1,141,105
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,848
- Net Difference Between Projected and Actual Investment	(712,723)
- Change of Assumptions	369,633
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,550
Pension Expense/Income	(112,050)
Contributions	(219,658)
Total Activity in FY 2021	(667,400)
Net Pension Liability as of 2021	\$473,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1398000
 Submission Unit Name: TWIN RIVERS VOCATIONAL AREA

Wages: \$117,597 Proportionate Share: 0.0000213

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$64,938	\$28,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$959	\$560
Net Difference Between Projected and Actual	0	36,391
Change of Assumptions	14,098	6,296
Changes in Proportion and Differences Between	3,035	609
Total	\$18,092	\$43,856

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,420)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(601)
Total	(\$3,021)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,170

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,545)
2023	(5,814)
2024	(4,002)
2025	(10,403)
2026	0
Thereafter	0
Total	(\$25,764)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$73,304	\$28,028	(\$9,739)

PERF Net Pension Liability - Unaudited

TWIN RIVERS VOCATIONAL AREA - 1398000

Net Pension Liability as of 2020	\$64,938
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120
- Net Difference Between Projected and Actual Investment	(41,949)
- Change of Assumptions	21,332
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(222)
Pension Expense/Income	(3,021)
Contributions	(13,170)
Total Activity in FY 2021	(36,910)
Net Pension Liability as of 2021	\$28,028

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1399000

Submission Unit Name: AVON COMMUNITY SCHOOL CORPORATION

Wages: \$18,156,515 Proportionate Share: 0.0032931

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,233,647	\$4,333,218

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$148,209	\$86,521
Net Difference Between Projected and Actual	0	5,626,288
Change of Assumptions	2,179,637	973,323
Changes in Proportion and Differences Between	1,043,474	20,857
Total	\$3,371,320	\$6,706,989

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$374,120)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	543,719
Total	\$169,599

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,031,075

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$654,780)
2023	(646,339)
2024	(426,288)
2025	(1,608,262)
2026	0
Thereafter	0
Total	(\$3,335,669)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,333,265	\$4,333,218	(\$1,505,748)

PERF Net Pension Liability - Unaudited
AVON COMMUNITY SCHOOL CORPORATION - 1399000

Net Pension Liability as of 2020	\$9,233,647
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,068
- Net Difference Between Projected and Actual Investment	(6,416,539)
- Change of Assumptions	3,130,220
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	225,298
Pension Expense/Income	169,599
Contributions	(2,031,075)
Total Activity in FY 2021	(4,900,429)
Net Pension Liability as of 2021	\$4,333,218

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1400000
 Submission Unit Name: CLAY COUNTY

Wages: \$4,516,729 Proportionate Share: 0.0008192

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,374,634	\$1,077,942

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,869	\$21,523
Net Difference Between Projected and Actual	0	1,399,610
Change of Assumptions	542,212	242,126
Changes in Proportion and Differences Between	99,063	47,315
Total	\$678,144	\$1,710,574

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$93,067)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	33,654
Total	(\$59,413)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$504,395

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$275,297)
2023	(232,184)
2024	(124,873)
2025	(400,076)
2026	0
Thereafter	0
Total	(\$1,032,430)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,819,292	\$1,077,942	(\$374,574)

PERF Net Pension Liability - Unaudited

CLAY COUNTY - 1400000

Net Pension Liability as of 2020	\$2,374,634
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,157
- Net Difference Between Projected and Actual Investment	(1,602,840)
- Change of Assumptions	794,860
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,939
Pension Expense/Income	(59,413)
Contributions	(504,395)
Total Activity in FY 2021	(1,296,692)
Net Pension Liability as of 2021	\$1,077,942

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1401000
 Submission Unit Name: JOHNSON TOWNSHIP, LAGRANGE COUNTY

Wages: \$31,250 Proportionate Share: 0.0000057

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$17,518	\$7,500

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$257	\$150
Net Difference Between Projected and Actual	0	9,738
Change of Assumptions	3,773	1,685
Changes in Proportion and Differences Between	22	740
Total	\$4,052	\$12,313

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$648)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(558)
Total	(\$1,206)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,500

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,427)
2023	(1,941)
2024	(1,111)
2025	(2,782)
2026	0
Thereafter	0
Total	(\$8,261)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,617	\$7,500	(\$2,606)

PERF Net Pension Liability - Unaudited
JOHNSON TOWNSHIP, LAGRANGE COUNTY - 1401000

Net Pension Liability as of 2020	\$17,518
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32
- Net Difference Between Projected and Actual Investment	(11,237)
- Change of Assumptions	5,738
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	155
Pension Expense/Income	(1,206)
Contributions	(3,500)
Total Activity in FY 2021	(10,018)
Net Pension Liability as of 2021	\$7,500

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1402000
 Submission Unit Name: CENTER TOWNSHIP, BOONE COUNTY

Wages: \$48,719 Proportionate Share: 0.0000088

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$29,902	\$11,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$396	\$231
Net Difference Between Projected and Actual	0	15,035
Change of Assumptions	5,825	2,601
Changes in Proportion and Differences Between	31	28,418
Total	\$6,252	\$46,285

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,000)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,074)
Total	(\$34,074)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,456

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$24,473)
2023	(8,876)
2024	(2,388)
2025	(4,296)
2026	0
Thereafter	0
Total	(\$40,033)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,285	\$11,579	(\$4,024)

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, BOONE COUNTY - 1402000

Net Pension Liability as of 2020	\$29,902
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36
- Net Difference Between Projected and Actual Investment	(17,594)
- Change of Assumptions	9,454
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,311
Pension Expense/Income	(34,074)
Contributions	(5,456)
Total Activity in FY 2021	(18,323)
Net Pension Liability as of 2021	\$11,579

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1403000
 Submission Unit Name: GRANT TOWNSHIP, NEWTON COUNTY

Wages: \$10,394 Proportionate Share: 0.0000019

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$8,759	\$2,500

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86	\$50
Net Difference Between Projected and Actual	0	3,246
Change of Assumptions	1,258	562
Changes in Proportion and Differences Between	3,406	3,485
Total	\$4,750	\$7,343

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$216)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(443)
Total	(\$659)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,164

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$699)
2023	105
2024	(1,070)
2025	(929)
2026	0
Thereafter	0
Total	(\$2,593)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,539	\$2,500	(\$869)

PERF Net Pension Liability - Unaudited
GRANT TOWNSHIP, NEWTON COUNTY - 1403000

Net Pension Liability as of 2020	\$8,759
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1)
- Net Difference Between Projected and Actual Investment	(3,996)
- Change of Assumptions	2,521
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,960)
Pension Expense/Income	(659)
Contributions	(1,164)
Total Activity in FY 2021	(6,259)
Net Pension Liability as of 2021	\$2,500

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1404000
 Submission Unit Name: FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$1,788,728 Proportionate Share: 0.0003244

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$970,755	\$426,861

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,600	\$8,523
Net Difference Between Projected and Actual	0	554,240
Change of Assumptions	214,714	95,881
Changes in Proportion and Differences Between	43,243	1,868
Total	\$272,557	\$660,512

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$36,854)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	45,768
Total	\$8,914

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$200,331

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$83,564)
2023	(89,342)
2024	(56,621)
2025	(158,428)
2026	0
Thereafter	0
Total	(\$387,955)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,116,429	\$426,861	(\$148,330)

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION - 1404000

Net Pension Liability as of 2020	\$970,755
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,912
- Net Difference Between Projected and Actual Investment	(637,321)
- Change of Assumptions	321,098
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,166)
Pension Expense/Income	8,914
Contributions	(200,331)
Total Activity in FY 2021	(543,894)
Net Pension Liability as of 2021	\$426,861

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1405000
 Submission Unit Name: TOWN OF FRANKTON

Wages: \$341,908 Proportionate Share: 0.0000620

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$169,444	\$81,583

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,790	\$1,629
Net Difference Between Projected and Actual	0	105,927
Change of Assumptions	41,037	18,325
Changes in Proportion and Differences Between	25,579	352
Total	\$69,406	\$126,233

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,044)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,005
Total	\$8,961

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,294

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$11,223)
2023	(8,368)
2024	(6,958)
2025	(30,278)
2026	0
Thereafter	0
Total	(\$56,827)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$213,374	\$81,583	(\$28,349)

PERF Net Pension Liability - Unaudited

TOWN OF FRANKTON - 1405000

Net Pension Liability as of 2020	\$169,444
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	434
- Net Difference Between Projected and Actual Investment	(120,429)
- Change of Assumptions	58,017
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,450
Pension Expense/Income	8,961
Contributions	(38,294)
Total Activity in FY 2021	(87,861)
Net Pension Liability as of 2021	\$81,583

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1406000
 Submission Unit Name: CONCORD TOWNSHIP, ELKHART COUNTY

Wages: \$1,136,115 Proportionate Share: 0.0002061

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$598,944	\$271,196

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,276	\$5,415
Net Difference Between Projected and Actual	0	352,123
Change of Assumptions	136,413	60,916
Changes in Proportion and Differences Between	92,752	2,612
Total	\$238,441	\$421,066

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,414)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	36,380
Total	\$12,966

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,244

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$24,588)
2023	(25,676)
2024	(31,707)
2025	(100,654)
2026	0
Thereafter	0
Total	(\$182,625)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$709,297	\$271,196	(\$94,238)

PERF Net Pension Liability - Unaudited
CONCORD TOWNSHIP, ELKHART COUNTY - 1406000

Net Pension Liability as of 2020	\$598,944
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,291
- Net Difference Between Projected and Actual Investment	(403,383)
- Change of Assumptions	200,292
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,670)
Pension Expense/Income	12,966
Contributions	(127,244)
Total Activity in FY 2021	(327,748)
Net Pension Liability as of 2021	\$271,196

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1408000
 Submission Unit Name: NORTHWEST INDIANA SPECIAL EDUCATION COOPERATIVE

Wages: \$3,925,291 Proportionate Share: 0.0007120

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,317,549	\$936,884

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,044	\$18,707
Net Difference Between Projected and Actual	0	1,216,458
Change of Assumptions	471,259	210,442
Changes in Proportion and Differences Between	26,059	203,383
Total	\$529,362	\$1,648,990

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$80,888)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,675)
Total	(\$88,563)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$439,170

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$315,527)
2023	(287,112)
2024	(169,265)
2025	(347,724)
2026	0
Thereafter	0
Total	(\$1,119,628)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,450,361	\$936,884	(\$325,557)

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA SPECIAL EDUCATION COOPERATIVE - 1408000

Net Pension Liability as of 2020	\$2,317,549
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,393
- Net Difference Between Projected and Actual Investment	(1,414,803)
- Change of Assumptions	743,697
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(185,219)
Pension Expense/Income	(88,563)
Contributions	(439,170)
Total Activity in FY 2021	(1,380,665)
Net Pension Liability as of 2021	\$936,884

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1409000
 Submission Unit Name: CITY OF MARTINSVILLE

Wages: \$2,111,423 Proportionate Share: 0.0003830

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,288,500	\$503,970

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,237	\$10,063
Net Difference Between Projected and Actual	0	654,359
Change of Assumptions	253,500	113,201
Changes in Proportion and Differences Between	15,191	131,035
Total	\$285,928	\$908,658

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$43,512)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(70,517)
Total	(\$114,029)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$235,832

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$188,821)
2023	(145,674)
2024	(101,186)
2025	(187,049)
2026	0
Thereafter	0
Total	(\$622,730)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,318,102	\$503,970	(\$175,124)

PERF Net Pension Liability - Unaudited

CITY OF MARTINSVILLE - 1409000

Net Pension Liability as of 2020	\$1,288,500
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,645
- Net Difference Between Projected and Actual Investment	(764,634)
- Change of Assumptions	408,769
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(80,449)
Pension Expense/Income	(114,029)
Contributions	(235,832)
Total Activity in FY 2021	(784,530)
Net Pension Liability as of 2021	\$503,970

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1410000
 Submission Unit Name: ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY

Wages: \$46,138 Proportionate Share: 0.000084

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$24,767	\$11,053

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$378	\$221
Net Difference Between Projected and Actual	0	14,351
Change of Assumptions	5,560	2,483
Changes in Proportion and Differences Between	1,335	64
Total	\$7,273	\$17,119

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$954)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	836
Total	(\$118)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,167

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,380)
2023	(1,980)
2024	(1,384)
2025	(4,102)
2026	0
Thereafter	0
Total	(\$9,846)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,909	\$11,053	(\$3,841)

PERF Net Pension Liability - Unaudited
ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY - 1410000

Net Pension Liability as of 2020	\$24,767
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51
- Net Difference Between Projected and Actual Investment	(16,471)
- Change of Assumptions	8,237
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(246)
Pension Expense/Income	(118)
Contributions	(5,167)
Total Activity in FY 2021	(13,714)
Net Pension Liability as of 2021	\$11,053

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

Submission Unit #: 1411000
 Submission Unit Name: OAK PARK CONSERVANCY DISTRICT

Wages: \$382,833 Proportionate Share: 0.0000694

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$205,085	\$91,320

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,123	\$1,823
Net Difference Between Projected and Actual	0	118,570
Change of Assumptions	45,934	20,512
Changes in Proportion and Differences Between	8,334	3,425
Total	\$57,391	\$144,330

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,884)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,762
Total	(\$2,122)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,877

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$20,999)
2023	(20,561)
2024	(11,487)
2025	(33,892)
2026	0
Thereafter	0
Total	(\$86,939)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$238,841	\$91,320	(\$31,733)

PERF Net Pension Liability - Unaudited

OAK PARK CONSERVANCY DISTRICT - 1411000

Net Pension Liability as of 2020	\$205,085
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	420
- Net Difference Between Projected and Actual Investment	(136,122)
- Change of Assumptions	68,153
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,217)
Pension Expense/Income	(2,122)
Contributions	(42,877)
Total Activity in FY 2021	(113,765)
Net Pension Liability as of 2021	\$91,320

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1412000
 Submission Unit Name: TOWN OF CEDAR LAKE

Wages: \$1,893,227 Proportionate Share: 0.0003434

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$921,220	\$451,862

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,455	\$9,022
Net Difference Between Projected and Actual	0	586,702
Change of Assumptions	227,290	101,497
Changes in Proportion and Differences Between	97,019	128,379
Total	\$339,764	\$825,600

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$39,013)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(59,098)
Total	(\$98,111)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$212,041

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$176,180)
2023	(107,550)
2024	(34,398)
2025	(167,708)
2026	0
Thereafter	0
Total	(\$485,836)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,181,818	\$451,862	(\$157,017)

PERF Net Pension Liability - Unaudited

TOWN OF CEDAR LAKE - 1412000

Net Pension Liability as of 2020	\$921,220
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,481
- Net Difference Between Projected and Actual Investment	(665,544)
- Change of Assumptions	317,737
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	186,120
Pension Expense/Income	(98,111)
Contributions	(212,041)
Total Activity in FY 2021	(469,358)
Net Pension Liability as of 2021	\$451,862

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1413000
 Submission Unit Name: BLUE RIVER CAREER PROGRAMS

Wages: \$229,589 Proportionate Share: 0.0000416

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$114,473	\$54,739

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,872	\$1,093
Net Difference Between Projected and Actual	0	71,074
Change of Assumptions	27,534	12,295
Changes in Proportion and Differences Between	18,115	251
Total	\$47,521	\$84,713

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,726)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,586
Total	\$8,860

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,713

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$6,270)
2023	(5,753)
2024	(4,851)
2025	(20,318)
2026	0
Thereafter	0
Total	(\$37,192)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$143,167	\$54,739	(\$19,021)

PERF Net Pension Liability - Unaudited

BLUE RIVER CAREER PROGRAMS - 1413000

Net Pension Liability as of 2020	\$114,473
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	288
- Net Difference Between Projected and Actual Investment	(80,871)
- Change of Assumptions	39,090
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,388)
Pension Expense/Income	8,860
Contributions	(25,713)
Total Activity in FY 2021	(59,734)
Net Pension Liability as of 2021	\$54,739

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1414001
 Submission Unit Name: ST JOHN TOWNSHIP TRUSTEE - LAKE COUNTY

Wages: \$177,723 Proportionate Share: 0.0000322

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$77,020	\$42,370

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,449	\$846
Net Difference Between Projected and Actual	0	55,014
Change of Assumptions	21,313	9,517
Changes in Proportion and Differences Between	16,802	8,809
Total	\$39,564	\$74,186

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,658)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,057
Total	(\$2,601)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,905

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$10,654)
2023	(7,272)
2024	(970)
2025	(15,726)
2026	0
Thereafter	0
Total	(\$34,622)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$110,817	\$42,370	(\$14,723)

PERF Net Pension Liability - Unaudited

ST JOHN TOWNSHIP TRUSTEE - LAKE COUNTY - 1414001

Net Pension Liability as of 2020	\$77,020
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	272
- Net Difference Between Projected and Actual Investment	(61,606)
- Change of Assumptions	27,844
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,346
Pension Expense/Income	(2,601)
Contributions	(19,905)
Total Activity in FY 2021	(34,650)
Net Pension Liability as of 2021	\$42,370

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1415000
 Submission Unit Name: SUGAR CREEK TOWNSHIP, MONTGOMERY COUNTY

Wages: \$3,150 Proportionate Share: 0.000006

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,812	\$790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27	\$16
Net Difference Between Projected and Actual	0	1,025
Change of Assumptions	397	177
Changes in Proportion and Differences Between	0	21
Total	\$424	\$1,239

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$68)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19)
Total	(\$87)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$224)
2023	(185)
2024	(112)
2025	(294)
2026	0
Thereafter	0
Total	(\$815)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,065	\$790	(\$274)

PERF Net Pension Liability - Unaudited

SUGAR CREEK TOWNSHIP, MONTGOMERY COUNTY - 1415000

Net Pension Liability as of 2020	\$1,812
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3
- Net Difference Between Projected and Actual Investment	(1,180)
- Change of Assumptions	598
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3)
Pension Expense/Income	(87)
Contributions	(353)
Total Activity in FY 2021	(1,022)
Net Pension Liability as of 2021	\$790

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1416000
 Submission Unit Name: STUCKER FORK CONSERVANCY DISTRICT

Wages: \$979,238 Proportionate Share: 0.0001776

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$510,447	\$233,695

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,993	\$4,666
Net Difference Between Projected and Actual	0	303,431
Change of Assumptions	117,550	52,492
Changes in Proportion and Differences Between	56,228	1,023
Total	\$181,771	\$361,612

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$20,177)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,057
Total	\$7,880

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,675

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$34,525)
2023	(32,629)
2024	(25,952)
2025	(86,735)
2026	0
Thereafter	0
Total	(\$179,841)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$611,214	\$233,695	(\$81,206)

PERF Net Pension Liability - Unaudited
STUCKER FORK CONSERVANCY DISTRICT - 1416000

Net Pension Liability as of 2020	\$510,447
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,136
- Net Difference Between Projected and Actual Investment	(347,117)
- Change of Assumptions	171,414
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(390)
Pension Expense/Income	7,880
Contributions	(109,675)
Total Activity in FY 2021	(276,752)
Net Pension Liability as of 2021	\$233,695

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1420000
 Submission Unit Name: FLAT ROCK-HAWCREEK SCHOOL CORPORATION

Wages: \$801,903 Proportionate Share: 0.0001454

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$406,847	\$191,324

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,544	\$3,820
Net Difference Between Projected and Actual	0	248,417
Change of Assumptions	96,237	42,975
Changes in Proportion and Differences Between	36,835	6,479
Total	\$139,616	\$301,691

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,518)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,493
Total	(\$1,025)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,810

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$43,384)
2023	(29,090)
2024	(18,592)
2025	(71,009)
2026	0
Thereafter	0
Total	(\$162,075)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$500,397	\$191,324	(\$66,483)

PERF Net Pension Liability - Unaudited

FLAT ROCK-HAWCREEK SCHOOL CORPORATION - 1420000

Net Pension Liability as of 2020	\$406,847
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	978
- Net Difference Between Projected and Actual Investment	(283,237)
- Change of Assumptions	138,032
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,539
Pension Expense/Income	(1,025)
Contributions	(89,810)
Total Activity in FY 2021	(215,523)
Net Pension Liability as of 2021	\$191,324

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1421000
 Submission Unit Name: CITY OF LINTON

Wages: \$2,792,044 Proportionate Share: 0.0005064

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,461,871	\$666,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,791	\$13,305
Net Difference Between Projected and Actual	0	865,188
Change of Assumptions	335,176	149,674
Changes in Proportion and Differences Between	57,922	30,926
Total	\$415,889	\$1,059,093

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$57,531)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,857)
Total	(\$78,388)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$312,709

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$181,142)
2023	(139,202)
2024	(75,547)
2025	(247,313)
2026	0
Thereafter	0
Total	(\$643,204)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,742,785	\$666,345	(\$231,548)

PERF Net Pension Liability - Unaudited

CITY OF LINTON - 1421000

Net Pension Liability as of 2020	\$1,461,871
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,213
- Net Difference Between Projected and Actual Investment	(990,301)
- Change of Assumptions	490,095
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	92,564
Pension Expense/Income	(78,388)
Contributions	(312,709)
Total Activity in FY 2021	(795,526)
Net Pension Liability as of 2021	\$666,345

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1422000
 Submission Unit Name: PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT

Wages: \$2,554,196 Proportionate Share: 0.0004633

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,395,120	\$609,632

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,851	\$12,173
Net Difference Between Projected and Actual	0	791,552
Change of Assumptions	306,649	136,935
Changes in Proportion and Differences Between	15,973	2,697
Total	\$343,473	\$943,357

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$52,634)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,545
Total	(\$46,089)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$286,070

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$159,373)
2023	(131,279)
2024	(82,967)
2025	(226,265)
2026	0
Thereafter	0
Total	(\$599,884)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,594,456	\$609,632	(\$211,841)

PERF Net Pension Liability - Unaudited

PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT - 1422000

Net Pension Liability as of 2020	\$1,395,120
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,691
- Net Difference Between Projected and Actual Investment	(910,952)
- Change of Assumptions	460,399
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,467)
Pension Expense/Income	(46,089)
Contributions	(286,070)
Total Activity in FY 2021	(785,488)
Net Pension Liability as of 2021	\$609,632

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1423000
 Submission Unit Name: SUGAR CREEK TOWNSHIP, VIGO COUNTY

Wages: \$109,376 Proportionate Share: 0.0000198

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$59,502	\$26,054

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$891	\$520
Net Difference Between Projected and Actual	0	33,828
Change of Assumptions	13,105	5,852
Changes in Proportion and Differences Between	337	718
Total	\$14,333	\$40,918

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,249)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,175)
Total	(\$3,424)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,250

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$7,408)
2023	(5,999)
2024	(3,509)
2025	(9,669)
2026	0
Thereafter	0
Total	(\$26,585)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$68,142	\$26,054	(\$9,053)

PERF Net Pension Liability - Unaudited
SUGAR CREEK TOWNSHIP, VIGO COUNTY - 1423000

Net Pension Liability as of 2020	\$59,502
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	116
- Net Difference Between Projected and Actual Investment	(38,920)
- Change of Assumptions	19,651
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,379
Pension Expense/Income	(3,424)
Contributions	(12,250)
Total Activity in FY 2021	(33,448)
Net Pension Liability as of 2021	\$26,054

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1424000
 Submission Unit Name: DECATUR TOWNSHIP, MARION COUNTY

Wages: \$935,683 Proportionate Share: 0.0001697

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$508,332	\$223,299

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,637	\$4,459
Net Difference Between Projected and Actual	0	289,934
Change of Assumptions	112,321	50,157
Changes in Proportion and Differences Between	23,745	34,073
Total	\$143,703	\$378,623

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$19,279)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,121
Total	\$842

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,154

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$65,533)
2023	(52,551)
2024	(33,958)
2025	(82,878)
2026	0
Thereafter	0
Total	(\$234,920)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$584,026	\$223,299	(\$77,594)

PERF Net Pension Liability - Unaudited

DECATUR TOWNSHIP, MARION COUNTY - 1424000

Net Pension Liability as of 2020	\$508,332
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	997
- Net Difference Between Projected and Actual Investment	(333,439)
- Change of Assumptions	168,079
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,358)
Pension Expense/Income	842
Contributions	(85,154)
Total Activity in FY 2021	(285,033)
Net Pension Liability as of 2021	\$223,299

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1425000

Submission Unit Name: WASHINGTON TOWNSHIP, GRANT COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, GRANT COUNTY - 1425000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1426000
 Submission Unit Name: TOWN OF HEBRON

Wages: \$619,465 Proportionate Share: 0.0001124

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$321,974	\$147,901

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,059	\$2,953
Net Difference Between Projected and Actual	0	192,036
Change of Assumptions	74,395	33,221
Changes in Proportion and Differences Between	14,909	7,282
Total	\$94,363	\$235,492

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,769)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,530
Total	\$12,761

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,381

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$39,686)
2023	(30,379)
2024	(16,172)
2025	(54,892)
2026	0
Thereafter	0
Total	(\$141,129)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$386,827	\$147,901	(\$51,394)

PERF Net Pension Liability - Unaudited

TOWN OF HEBRON - 1426000

Net Pension Liability as of 2020	\$321,974
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	725
- Net Difference Between Projected and Actual Investment	(219,592)
- Change of Assumptions	108,260
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,846)
Pension Expense/Income	12,761
Contributions	(69,381)
Total Activity in FY 2021	(174,073)
Net Pension Liability as of 2021	\$147,901

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1427000
 Submission Unit Name: BOURBON PUBLIC LIBRARY

Wages: \$41,335 Proportionate Share: 0.0000075

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$22,351	\$9,869

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$338	\$197
Net Difference Between Projected and Actual	0	12,814
Change of Assumptions	4,964	2,217
Changes in Proportion and Differences Between	654	467
Total	\$5,956	\$15,695

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$852)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,738)
Total	(\$3,590)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,629

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,828)
2023	(1,962)
2024	(1,286)
2025	(3,663)
2026	0
Thereafter	0
Total	(\$9,739)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,811	\$9,869	(\$3,429)

PERF Net Pension Liability - Unaudited

BOURBON PUBLIC LIBRARY - 1427000

Net Pension Liability as of 2020	\$22,351
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45
- Net Difference Between Projected and Actual Investment	(14,727)
- Change of Assumptions	7,404
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,015
Pension Expense/Income	(3,590)
Contributions	(4,629)
Total Activity in FY 2021	(12,482)
Net Pension Liability as of 2021	\$9,869

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1428000
 Submission Unit Name: CONVERSE-JACKSON TOWNSHIP LIBRARY

Wages: \$37,208 Proportionate Share: 0.0000067

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$20,841	\$8,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$302	\$176
Net Difference Between Projected and Actual	0	11,447
Change of Assumptions	4,435	1,980
Changes in Proportion and Differences Between	288	516
Total	\$5,025	\$14,119

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$761)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26
Total	(\$735)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,167

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,401)
2023	(2,068)
2024	(1,352)
2025	(3,273)
2026	0
Thereafter	0
Total	(\$9,094)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,058	\$8,816	(\$3,064)

PERF Net Pension Liability - Unaudited
CONVERSE-JACKSON TOWNSHIP LIBRARY - 1428000

Net Pension Liability as of 2020	\$20,841
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37
- Net Difference Between Projected and Actual Investment	(13,231)
- Change of Assumptions	6,797
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(726)
Pension Expense/Income	(735)
Contributions	(4,167)
Total Activity in FY 2021	(12,025)
Net Pension Liability as of 2021	\$8,816

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1429000
 Submission Unit Name: TOWN OF OSGOOD

Wages: \$533,934 Proportionate Share: 0.0000968

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$283,615	\$127,374

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,357	\$2,543
Net Difference Between Projected and Actual	0	165,384
Change of Assumptions	64,070	28,611
Changes in Proportion and Differences Between	11,445	5,906
Total	\$79,872	\$202,444

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$10,997)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,426)
Total	(\$15,423)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,801

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$31,390)
2023	(28,469)
2024	(15,438)
2025	(47,275)
2026	0
Thereafter	0
Total	(\$122,572)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$333,139	\$127,374	(\$44,261)

PERF Net Pension Liability - Unaudited

TOWN OF OSGOOD - 1429000

Net Pension Liability as of 2020	\$283,615
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	597
- Net Difference Between Projected and Actual Investment	(189,657)
- Change of Assumptions	94,553
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,490
Pension Expense/Income	(15,423)
Contributions	(59,801)
Total Activity in FY 2021	(156,241)
Net Pension Liability as of 2021	\$127,374

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1430000
 Submission Unit Name: LAGRANGE COUNTY PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$8,155	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	47,160	70,903
Total	\$47,160	\$70,903

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,034)
Total	(27,034)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(21,606)
2023	(179)
2024	(1,958)
2025	0
2026	0
Thereafter	0
Total	(23,743)

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

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY PUBLIC LIBRARY - 1430000

Net Pension Liability as of 2020	\$8,155
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(35)
- Net Difference Between Projected and Actual Investment	(698)
- Change of Assumptions	1,699
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,913
Pension Expense/Income	(27,034)
Contributions	0
Total Activity in FY 2021	(8,155)
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1431000
 Submission Unit Name: TOWN OF NEWBURGH

Wages: \$2,186,562 Proportionate Share: 0.0003966

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,121,170	\$521,865

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,849	\$10,420
Net Difference Between Projected and Actual	0	677,594
Change of Assumptions	262,502	117,221
Changes in Proportion and Differences Between	79,929	6,384
Total	\$360,280	\$811,619

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$45,057)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	52,411
Total	\$7,354

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$241,078

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$114,483)
2023	(88,877)
2024	(54,290)
2025	(193,689)
2026	0
Thereafter	0
Total	(\$451,339)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,364,906	\$521,865	(\$181,343)

PERF Net Pension Liability - Unaudited

TOWN OF NEWBURGH - 1431000

Net Pension Liability as of 2020	\$1,121,170
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,618
- Net Difference Between Projected and Actual Investment	(773,548)
- Change of Assumptions	378,886
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,463
Pension Expense/Income	7,354
Contributions	(241,078)
Total Activity in FY 2021	(599,305)
Net Pension Liability as of 2021	\$521,865

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1432000
 Submission Unit Name: RISING SUN MUNICIPAL UTILITIES

Wages: \$771,318 Proportionate Share: 0.0001399

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$405,639	\$184,087

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,296	\$3,676
Net Difference Between Projected and Actual	0	239,020
Change of Assumptions	92,597	41,349
Changes in Proportion and Differences Between	15,960	7,964
Total	\$114,853	\$292,009

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$15,894)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,777)
Total	(\$32,671)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,388

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$47,883)
2023	(39,652)
2024	(21,298)
2025	(68,323)
2026	0
Thereafter	0
Total	(\$177,156)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$481,468	\$184,087	(\$63,968)

PERF Net Pension Liability - Unaudited

RISING SUN MUNICIPAL UTILITIES - 1432000

Net Pension Liability as of 2020	\$405,639
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	879
- Net Difference Between Projected and Actual Investment	(273,736)
- Change of Assumptions	135,766
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,598
Pension Expense/Income	(32,671)
Contributions	(86,388)
Total Activity in FY 2021	(221,552)
Net Pension Liability as of 2021	\$184,087

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1433000
 Submission Unit Name: TOWN OF DANVILLE

Wages: \$2,101,163 Proportionate Share: 0.0003811

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,152,884	\$501,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,152	\$10,013
Net Difference Between Projected and Actual	0	651,112
Change of Assumptions	252,242	112,640
Changes in Proportion and Differences Between	10,848	144,447
Total	\$280,242	\$918,212

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$43,296)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(69,123)
Total	(\$112,419)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,101

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$205,843)
2023	(176,013)
2024	(69,993)
2025	(186,121)
2026	0
Thereafter	0
Total	(\$637,970)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,311,563	\$501,470	(\$174,255)

PERF Net Pension Liability - Unaudited

TOWN OF DANVILLE - 1433000

Net Pension Liability as of 2020	\$1,152,884
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,192
- Net Difference Between Projected and Actual Investment	(749,780)
- Change of Assumptions	379,815
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,879
Pension Expense/Income	(112,419)
Contributions	(233,101)
Total Activity in FY 2021	(651,414)
Net Pension Liability as of 2021	\$501,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1434000
 Submission Unit Name: TOWN OF CHESTERTON

Wages: \$2,918,191 Proportionate Share: 0.0005293

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,608,662	\$696,478

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,822	\$13,907
Net Difference Between Projected and Actual	0	904,313
Change of Assumptions	350,333	156,442
Changes in Proportion and Differences Between	40,537	13,538
Total	\$414,692	\$1,088,200

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$60,132)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35,232
Total	(\$24,900)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$323,806

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$165,512)
2023	(150,511)
2024	(98,988)
2025	(258,497)
2026	0
Thereafter	0
Total	(\$673,508)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,821,596	\$696,478	(\$242,019)

PERF Net Pension Liability - Unaudited

TOWN OF CHESTERTON - 1434000

Net Pension Liability as of 2020	\$1,608,662
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,012
- Net Difference Between Projected and Actual Investment	(1,041,988)
- Change of Assumptions	529,069
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,571)
Pension Expense/Income	(24,900)
Contributions	(323,806)
Total Activity in FY 2021	(912,184)
Net Pension Liability as of 2021	\$696,478

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1435000
 Submission Unit Name: RICHLAND-BEAN BLOSSOM SCHOOL CORPORATION

Wages: \$2,449,683 Proportionate Share: 0.0004443

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,257,994	\$584,631

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,996	\$11,673
Net Difference Between Projected and Actual	0	759,090
Change of Assumptions	294,073	131,319
Changes in Proportion and Differences Between	109,703	17,841
Total	\$423,772	\$919,923

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$50,476)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	85,533
Total	\$35,057

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$272,544

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$128,859)
2023	(89,546)
2024	(60,762)
2025	(216,984)
2026	0
Thereafter	0
Total	(\$496,151)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,529,067	\$584,631	(\$203,153)

PERF Net Pension Liability - Unaudited

RICHLAND-BEAN BLOSSOM SCHOOL CORPORATION - 1435000

Net Pension Liability as of 2020	\$1,257,994
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,925
- Net Difference Between Projected and Actual Investment	(866,754)
- Change of Assumptions	424,867
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,086
Pension Expense/Income	35,057
Contributions	(272,544)
Total Activity in FY 2021	(673,363)
Net Pension Liability as of 2021	\$584,631

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1436000
 Submission Unit Name: TOWN OF PAOLI

Wages: \$1,499,481 Proportionate Share: 0.0002720

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$778,960	\$357,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,242	\$7,146
Net Difference Between Projected and Actual	0	464,714
Change of Assumptions	180,031	80,393
Changes in Proportion and Differences Between	36,268	49,781
Total	\$228,541	\$602,034

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$30,901)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,633)
Total	(\$32,534)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$167,942

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$111,705)
2023	(89,867)
2024	(39,084)
2025	(132,837)
2026	0
Thereafter	0
Total	(\$373,493)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$936,093	\$357,911	(\$124,370)

PERF Net Pension Liability - Unaudited

TOWN OF PAOLI - 1436000

Net Pension Liability as of 2020	\$778,960
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,754
- Net Difference Between Projected and Actual Investment	(531,380)
- Change of Assumptions	261,941
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,112
Pension Expense/Income	(32,534)
Contributions	(167,942)
Total Activity in FY 2021	(421,049)
Net Pension Liability as of 2021	\$357,911

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1438000
 Submission Unit Name: MIDDLEBURY COMMUNITY LIBRARY

Wages: \$931,705 Proportionate Share: 0.0001690

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$194,513	\$222,378

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,606	\$4,440
Net Difference Between Projected and Actual	0	288,738
Change of Assumptions	111,858	49,950
Changes in Proportion and Differences Between	285,793	3,549
Total	\$405,257	\$346,677

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$19,200)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	106,871
Total	\$87,671

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$100,876

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$48,043
2023	48,598
2024	44,474
2025	(82,535)
2026	0
Thereafter	0
Total	\$58,580

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$581,617	\$222,378	(\$77,274)

PERF Net Pension Liability - Unaudited

MIDDLEBURY COMMUNITY LIBRARY - 1438000

Net Pension Liability as of 2020	\$194,513
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,332
- Net Difference Between Projected and Actual Investment	(305,385)
- Change of Assumptions	102,436
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	241,687
Pension Expense/Income	87,671
Contributions	(100,876)
Total Activity in FY 2021	27,865
Net Pension Liability as of 2021	\$222,378

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1439000
 Submission Unit Name: TOWN OF LAFONTAINE

Wages: \$112,614 Proportionate Share: 0.0000204

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$60,710	\$26,843

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$918	\$536
Net Difference Between Projected and Actual	0	34,854
Change of Assumptions	13,502	6,030
Changes in Proportion and Differences Between	1,749	106
Total	\$16,169	\$41,526

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,318)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,697
Total	\$7,379

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,613

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$6,153)
2023	(5,764)
2024	(3,475)
2025	(9,965)
2026	0
Thereafter	0
Total	(\$25,357)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$70,207	\$26,843	(\$9,328)

PERF Net Pension Liability - Unaudited

TOWN OF LAFONTAINE - 1439000

Net Pension Liability as of 2020	\$60,710
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	121
- Net Difference Between Projected and Actual Investment	(40,050)
- Change of Assumptions	20,121
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,825)
Pension Expense/Income	7,379
Contributions	(12,613)
Total Activity in FY 2021	(33,867)
Net Pension Liability as of 2021	\$26,843

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1440000
 Submission Unit Name: INDIANAPOLIS PUBLIC TRANSPORTATION CORPORATION

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	18,415	0
Total	\$18,415	\$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	20,843
Total	\$20,843

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$18,415
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$18,415

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

PERF Net Pension Liability - Unaudited

INDIANAPOLIS PUBLIC TRANSPORTATION CORPORATION - 1440000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,843)
Pension Expense/Income	20,843
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1441000
 Submission Unit Name: WES-DEL COMMUNITY SCHOOLS

Wages: \$1,348,418 Proportionate Share: 0.0002446

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$732,748	\$321,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,008	\$6,427
Net Difference Between Projected and Actual	0	417,901
Change of Assumptions	161,896	72,295
Changes in Proportion and Differences Between	22,362	1,563
Total	\$195,266	\$498,186

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$27,788)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42,817
Total	\$15,029

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$150,843

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$71,058)
2023	(69,476)
2024	(42,930)
2025	(119,456)
2026	0
Thereafter	0
Total	(\$302,920)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$841,795	\$321,856	(\$111,842)

PERF Net Pension Liability - Unaudited

WES-DEL COMMUNITY SCHOOLS - 1441000

Net Pension Liability as of 2020	\$732,748
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,437
- Net Difference Between Projected and Actual Investment	(480,612)
- Change of Assumptions	242,275
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,178)
Pension Expense/Income	15,029
Contributions	(150,843)
Total Activity in FY 2021	(410,892)
Net Pension Liability as of 2021	\$321,856

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1443000
 Submission Unit Name: BEN DAVIS CONSERVANCY DISTRICT

Wages: \$258,674 Proportionate Share: 0.0000469

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$136,824	\$61,713

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,111	\$1,232
Net Difference Between Projected and Actual	0	80,129
Change of Assumptions	31,042	13,862
Changes in Proportion and Differences Between	12,793	264
Total	\$45,946	\$95,487

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,328)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,257
Total	(\$3,071)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,972

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$8,980)
2023	(10,319)
2024	(7,339)
2025	(22,903)
2026	0
Thereafter	0
Total	(\$49,541)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$161,407	\$61,713	(\$21,445)

PERF Net Pension Liability - Unaudited

BEN DAVIS CONSERVANCY DISTRICT - 1443000

Net Pension Liability as of 2020	\$136,824
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	292
- Net Difference Between Projected and Actual Investment	(91,839)
- Change of Assumptions	45,688
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,791
Pension Expense/Income	(3,071)
Contributions	(28,972)
Total Activity in FY 2021	(75,111)
Net Pension Liability as of 2021	\$61,713

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1444000
 Submission Unit Name: ALEXANDRIAN PUBLIC LIBRARY

Wages: \$635,760 Proportionate Share: 0.0001153

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$353,386	\$151,717

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,189	\$3,029
Net Difference Between Projected and Actual	0	196,991
Change of Assumptions	76,315	34,079
Changes in Proportion and Differences Between	0	14,037
Total	\$81,504	\$248,136

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,099)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,959)
Total	(\$31,058)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,080

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$49,830)
2023	(37,689)
2024	(22,802)
2025	(56,311)
2026	0
Thereafter	0
Total	(\$166,632)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$396,807	\$151,717	(\$52,720)

PERF Net Pension Liability - Unaudited

ALEXANDRIAN PUBLIC LIBRARY - 1444000

Net Pension Liability as of 2020	\$353,386
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	644
- Net Difference Between Projected and Actual Investment	(227,235)
- Change of Assumptions	115,867
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,193
Pension Expense/Income	(31,058)
Contributions	(68,080)
Total Activity in FY 2021	(201,669)
Net Pension Liability as of 2021	\$151,717

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1445000
 Submission Unit Name: CANNELTON CITY SCHOOLS

Wages: \$151,903 Proportionate Share: 0.0000276

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$65,241	\$36,317

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,242	\$725
Net Difference Between Projected and Actual	0	47,155
Change of Assumptions	18,268	8,158
Changes in Proportion and Differences Between	15,608	1,025
Total	\$35,118	\$57,063

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,136)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,258
Total	\$3,122

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,013

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,196)
2023	(2,614)
2024	(656)
2025	(13,479)
2026	0
Thereafter	0
Total	(\$21,945)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$94,986	\$36,317	(\$12,620)

PERF Net Pension Liability - Unaudited

CANNELTON CITY SCHOOLS - 1445000

Net Pension Liability as of 2020	\$65,241
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	237
- Net Difference Between Projected and Actual Investment	(52,739)
- Change of Assumptions	23,703
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,766
Pension Expense/Income	3,122
Contributions	(17,013)
Total Activity in FY 2021	(28,924)
Net Pension Liability as of 2021	\$36,317

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1446000
 Submission Unit Name: TOWN OF WANATAH

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TOWN OF WANATAH - 1446000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1447000
 Submission Unit Name: SWAYZEE PUBLIC LIBRARY

Wages: \$26,000 Proportionate Share: 0.0000047

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$13,894	\$6,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$212	\$123
Net Difference Between Projected and Actual	0	8,030
Change of Assumptions	3,111	1,389
Changes in Proportion and Differences Between	269	105
Total	\$3,592	\$9,647

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$534)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(97)
Total	(\$631)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,912

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,687)
2023	(1,299)
2024	(776)
2025	(2,293)
2026	0
Thereafter	0
Total	(\$6,055)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,175	\$6,184	(\$2,149)

PERF Net Pension Liability - Unaudited

SWAYZEE PUBLIC LIBRARY - 1447000

Net Pension Liability as of 2020	\$13,894
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30
- Net Difference Between Projected and Actual Investment	(9,219)
- Change of Assumptions	4,617
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	405
Pension Expense/Income	(631)
Contributions	(2,912)
Total Activity in FY 2021	(7,710)
Net Pension Liability as of 2021	\$6,184

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1448000
 Submission Unit Name: CITY OF BATESVILLE

Wages: \$2,303,691 Proportionate Share: 0.0004178

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,244,704	\$549,761

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,803	\$10,977
Net Difference Between Projected and Actual	0	713,815
Change of Assumptions	276,533	123,487
Changes in Proportion and Differences Between	31,848	2,404
Total	\$327,184	\$850,683

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$47,465)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,242
Total	(\$29,223)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$258,014

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$132,575)
2023	(115,285)
2024	(71,595)
2025	(204,044)
2026	0
Thereafter	0
Total	(\$523,499)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,437,866	\$549,761	(\$191,036)

PERF Net Pension Liability - Unaudited

CITY OF BATESVILLE - 1448000

Net Pension Liability as of 2020	\$1,244,704
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,485
- Net Difference Between Projected and Actual Investment	(820,342)
- Change of Assumptions	412,390
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,239)
Pension Expense/Income	(29,223)
Contributions	(258,014)
Total Activity in FY 2021	(694,943)
Net Pension Liability as of 2021	\$549,761

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1449000
 Submission Unit Name: MOORESVILLE PUBLIC LIBRARY

Wages: \$183,375 Proportionate Share: 0.0000333

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$94,840	\$43,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,499	\$875
Net Difference Between Projected and Actual	0	56,893
Change of Assumptions	22,041	9,842
Changes in Proportion and Differences Between	4,875	22,596
Total	\$28,415	\$90,206

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,783)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,935)
Total	(\$12,718)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,538

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$23,637)
2023	(17,230)
2024	(4,662)
2025	(16,262)
2026	0
Thereafter	0
Total	(\$61,791)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$114,603	\$43,818	(\$15,226)

PERF Net Pension Liability - Unaudited

MOORESVILLE PUBLIC LIBRARY - 1449000

Net Pension Liability as of 2020	\$94,840
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	217
- Net Difference Between Projected and Actual Investment	(65,010)
- Change of Assumptions	31,960
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,067
Pension Expense/Income	(12,718)
Contributions	(20,538)
Total Activity in FY 2021	(51,022)
Net Pension Liability as of 2021	\$43,818

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1451000
 Submission Unit Name: CLINTON PUBLIC LIBRARY

Wages: \$95,507 Proportionate Share: 0.0000173

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$50,441	\$22,764

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$779	\$455
Net Difference Between Projected and Actual	0	29,557
Change of Assumptions	11,451	5,113
Changes in Proportion and Differences Between	2,073	983
Total	\$14,303	\$36,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,965)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	657
Total	(\$1,308)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,697

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,673)
2023	(4,989)
2024	(2,696)
2025	(8,447)
2026	0
Thereafter	0
Total	(\$21,805)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$59,538	\$22,764	(\$7,910)

PERF Net Pension Liability - Unaudited

CLINTON PUBLIC LIBRARY - 1451000

Net Pension Liability as of 2020	\$50,441
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	107
- Net Difference Between Projected and Actual Investment	(33,874)
- Change of Assumptions	16,848
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,247
Pension Expense/Income	(1,308)
Contributions	(10,697)
Total Activity in FY 2021	(27,677)
Net Pension Liability as of 2021	\$22,764

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1452000
 Submission Unit Name: TOWN OF EATON

Wages: \$403,192 Proportionate Share: 0.0000731

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$198,138	\$96,188

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,290	\$1,921
Net Difference Between Projected and Actual	0	124,892
Change of Assumptions	48,383	21,606
Changes in Proportion and Differences Between	22,554	1,509
Total	\$74,227	\$149,928

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,305)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,909
Total	(\$1,396)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,157

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$18,856)
2023	(13,334)
2024	(7,810)
2025	(35,701)
2026	0
Thereafter	0
Total	(\$75,701)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$251,575	\$96,188	(\$33,424)

PERF Net Pension Liability - Unaudited

TOWN OF EATON - 1452000

Net Pension Liability as of 2020	\$198,138
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	519
- Net Difference Between Projected and Actual Investment	(141,849)
- Change of Assumptions	68,061
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,872
Pension Expense/Income	(1,396)
Contributions	(45,157)
Total Activity in FY 2021	(101,950)
Net Pension Liability as of 2021	\$96,188

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1453000
 Submission Unit Name: ADAMS TOWNSHIP, ALLEN COUNTY

Wages: \$127,175 Proportionate Share: 0.0000231

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$77,020	\$30,396

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,040	\$607
Net Difference Between Projected and Actual	0	39,467
Change of Assumptions	15,289	6,828
Changes in Proportion and Differences Between	25	12,053
Total	\$16,354	\$58,955

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,624)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,293)
Total	(\$9,917)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,244

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$14,198)
2023	(11,188)
2024	(5,931)
2025	(11,284)
2026	0
Thereafter	0
Total	(\$42,601)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$79,499	\$30,396	(\$10,562)

PERF Net Pension Liability - Unaudited

ADAMS TOWNSHIP, ALLEN COUNTY - 1453000

Net Pension Liability as of 2020	\$77,020
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	102
- Net Difference Between Projected and Actual Investment	(46,059)
- Change of Assumptions	24,509
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,015)
Pension Expense/Income	(9,917)
Contributions	(14,244)
Total Activity in FY 2021	(46,624)
Net Pension Liability as of 2021	\$30,396

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1454000
 Submission Unit Name: HUNTINGBURG HOUSING AUTHORITY

Wages: \$52,526 Proportionate Share: 0.0000095

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$28,694	\$12,501

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$428	\$250
Net Difference Between Projected and Actual	0	16,231
Change of Assumptions	6,288	2,808
Changes in Proportion and Differences Between	119	43
Total	\$6,835	\$19,332

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,079)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24
Total	(\$1,055)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,883

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,333)
2023	(2,804)
2024	(1,719)
2025	(4,641)
2026	0
Thereafter	0
Total	(\$12,497)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$32,694	\$12,501	(\$4,344)

PERF Net Pension Liability - Unaudited
HUNTINGBURG HOUSING AUTHORITY - 1454000

Net Pension Liability as of 2020	\$28,694
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55
- Net Difference Between Projected and Actual Investment	(18,687)
- Change of Assumptions	9,459
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(82)
Pension Expense/Income	(1,055)
Contributions	(5,883)
Total Activity in FY 2021	(16,193)
Net Pension Liability as of 2021	\$12,501

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1455000
 Submission Unit Name: NORTHERN INDIANA COMMUTER TRANSPORTATION DISTRICT

Wages: \$1,116,980 Proportionate Share: 0.0002026

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$713,719	\$266,591

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,118	\$5,323
Net Difference Between Projected and Actual	0	346,144
Change of Assumptions	134,097	59,881
Changes in Proportion and Differences Between	75,197	164,028
Total	\$218,412	\$575,376

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,017)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(94,275)
Total	(\$117,292)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$122,542

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$139,926)
2023	(56,382)
2024	(61,712)
2025	(98,944)
2026	0
Thereafter	0
Total	(\$356,964)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$697,252	\$266,591	(\$92,637)

PERF Net Pension Liability - Unaudited

NORTHERN INDIANA COMMUTER TRANSPORTATION DISTRICT - 1455000

Net Pension Liability as of 2020	\$713,719
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	733
- Net Difference Between Projected and Actual Investment	(407,227)
- Change of Assumptions	222,925
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,725)
Pension Expense/Income	(117,292)
Contributions	(122,542)
Total Activity in FY 2021	(447,128)
Net Pension Liability as of 2021	\$266,591

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1457000
 Submission Unit Name: TOWN OF CHESTERFIELD

Wages: \$670,925 Proportionate Share: 0.0001217

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$388,121	\$160,139

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,477	\$3,197
Net Difference Between Projected and Actual	0	207,925
Change of Assumptions	80,551	35,970
Changes in Proportion and Differences Between	2,240	21,066
Total	\$88,268	\$268,158

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,826)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,355)
Total	(\$24,181)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,144

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$49,960)
2023	(43,503)
2024	(26,993)
2025	(59,434)
2026	0
Thereafter	0
Total	(\$179,890)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$418,833	\$160,139	(\$55,646)

PERF Net Pension Liability - Unaudited

TOWN OF CHESTERFIELD - 1457000

Net Pension Liability as of 2020	\$388,121
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	615
- Net Difference Between Projected and Actual Investment	(241,142)
- Change of Assumptions	125,449
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,579)
Pension Expense/Income	(24,181)
Contributions	(75,144)
Total Activity in FY 2021	(227,982)
Net Pension Liability as of 2021	\$160,139

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1458000
 Submission Unit Name: CITY OF AURORA

Wages: \$106,670 Proportionate Share: 0.0000193

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$42,286	\$25,396

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$869	\$507
Net Difference Between Projected and Actual	0	32,974
Change of Assumptions	12,774	5,704
Changes in Proportion and Differences Between	13,229	5,621
Total	\$26,872	\$44,806

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,193)
Specific Liabilities of Individual Employers	\$42,020
Net Amortization of Deferred Amounts from Changes in	1,575
Total	\$41,402

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,967

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,299)
2023	(3,563)
2024	352
2025	(9,424)
2026	0
Thereafter	0
Total	(\$17,934)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$66,421	\$25,396	(\$8,825)

PERF Net Pension Liability - Unaudited

CITY OF AURORA - 1458000

Net Pension Liability as of 2020	\$42,286
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	181
- Net Difference Between Projected and Actual Investment	(36,593)
- Change of Assumptions	15,881
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,206
Pension Expense/Income	41,402
Contributions	(53,967)
Total Activity in FY 2021	(16,890)
Net Pension Liability as of 2021	\$25,396

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

Submission Unit #: 1459000
 Submission Unit Name: TELL CITY-PERRY COUNTY PUBLIC LIBRARY

Wages: \$288,778 Proportionate Share: 0.0000524

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$164,611	\$68,950

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,358	\$1,377
Net Difference Between Projected and Actual	0	89,526
Change of Assumptions	34,683	15,488
Changes in Proportion and Differences Between	727	7,339
Total	\$37,768	\$113,730

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,953)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,459)
Total	(\$8,412)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,343

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$21,191)
2023	(18,154)
2024	(11,025)
2025	(25,592)
2026	0
Thereafter	0
Total	(\$75,962)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$180,336	\$68,950	(\$23,960)

PERF Net Pension Liability - Unaudited
TELL CITY-PERRY COUNTY PUBLIC LIBRARY - 1459000

Net Pension Liability as of 2020	\$164,611
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	275
- Net Difference Between Projected and Actual Investment	(103,614)
- Change of Assumptions	53,493
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,060)
Pension Expense/Income	(8,412)
Contributions	(32,343)
Total Activity in FY 2021	(95,661)
Net Pension Liability as of 2021	\$68,950

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1460000
 Submission Unit Name: BELL MEMORIAL PUBLIC LIBRARY

Wages: \$76,754 Proportionate Share: 0.0000139

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$45,306	\$18,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$626	\$365
Net Difference Between Projected and Actual	0	23,748
Change of Assumptions	9,200	4,108
Changes in Proportion and Differences Between	73	3,783
Total	\$9,899	\$32,004

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,579)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,267)
Total	(\$2,846)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,596

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$6,609)
2023	(5,396)
2024	(3,314)
2025	(6,786)
2026	0
Thereafter	0
Total	(\$22,105)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$47,837	\$18,290	(\$6,356)

PERF Net Pension Liability - Unaudited

BELL MEMORIAL PUBLIC LIBRARY - 1460000

Net Pension Liability as of 2020	\$45,306
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66
- Net Difference Between Projected and Actual Investment	(27,625)
- Change of Assumptions	14,532
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,547)
Pension Expense/Income	(2,846)
Contributions	(8,596)
Total Activity in FY 2021	(27,016)
Net Pension Liability as of 2021	\$18,290

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1461000
 Submission Unit Name: TOWN OF ELLETTSVILLE

Wages: \$2,464,773 Proportionate Share: 0.0004470

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,302,696	\$588,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,118	\$11,744
Net Difference Between Projected and Actual	0	763,703
Change of Assumptions	295,860	132,117
Changes in Proportion and Differences Between	46,040	9,841
Total	\$362,018	\$917,405

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$50,782)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,759
Total	(\$32,023)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$269,549

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$147,339)
2023	(118,719)
2024	(71,027)
2025	(218,302)
2026	0
Thereafter	0
Total	(\$555,387)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,538,359	\$588,184	(\$204,388)

PERF Net Pension Liability - Unaudited

TOWN OF ELLETTSVILLE - 1461000

Net Pension Liability as of 2020	\$1,302,696
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,784
- Net Difference Between Projected and Actual Investment	(875,193)
- Change of Assumptions	435,170
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,299
Pension Expense/Income	(32,023)
Contributions	(269,549)
Total Activity in FY 2021	(714,512)
Net Pension Liability as of 2021	\$588,184

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1462000
 Submission Unit Name: TOWN OF VAN BUREN

Wages: \$179,258 Proportionate Share: 0.0000325

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$65,543	\$42,765

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,463	\$854
Net Difference Between Projected and Actual	0	55,527
Change of Assumptions	21,511	9,606
Changes in Proportion and Differences Between	33,291	8,879
Total	\$56,265	\$74,866

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,692)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,224)
Total	(\$7,916)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,077

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$7,473)
2023	2,800
2024	1,944
2025	(15,872)
2026	0
Thereafter	0
Total	(\$18,601)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$111,849	\$42,765	(\$14,860)

PERF Net Pension Liability - Unaudited

TOWN OF VAN BUREN - 1462000

Net Pension Liability as of 2020	\$65,543
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	328
- Net Difference Between Projected and Actual Investment	(61,136)
- Change of Assumptions	25,561
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,462
Pension Expense/Income	(7,916)
Contributions	(20,077)
Total Activity in FY 2021	(22,778)
Net Pension Liability as of 2021	\$42,765

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1463000
 Submission Unit Name: MUNCIE INDIANA TRANSIT SYSTEM

Wages: \$3,428,021 Proportionate Share: 0.0006218

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,908,889	\$818,194

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,985	\$16,337
Net Difference Between Projected and Actual	0	1,062,350
Change of Assumptions	411,557	183,782
Changes in Proportion and Differences Between	25,108	90,828
Total	\$464,650	\$1,353,297

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$70,641)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,647)
Total	(\$91,288)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$382,102

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$243,336)
2023	(221,136)
2024	(120,505)
2025	(303,670)
2026	0
Thereafter	0
Total	(\$888,647)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,139,936	\$818,194	(\$284,314)

PERF Net Pension Liability - Unaudited

MUNCIE INDIANA TRANSIT SYSTEM - 1463000

Net Pension Liability as of 2020	\$1,908,889
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,457
- Net Difference Between Projected and Actual Investment	(1,225,720)
- Change of Assumptions	625,508
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,550)
Pension Expense/Income	(91,288)
Contributions	(382,102)
Total Activity in FY 2021	(1,090,695)
Net Pension Liability as of 2021	\$818,194

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1464000
 Submission Unit Name: OWEN COUNTY

Wages: \$4,916,107 Proportionate Share: 0.0008917

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,579,417	\$1,173,341

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,132	\$23,428
Net Difference Between Projected and Actual	0	1,523,477
Change of Assumptions	590,198	263,555
Changes in Proportion and Differences Between	133,340	6,514
Total	\$763,670	\$1,816,974

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$101,304)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	68,332
Total	(\$32,972)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$548,797

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$260,389)
2023	(222,749)
2024	(134,683)
2025	(435,483)
2026	0
Thereafter	0
Total	(\$1,053,304)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,068,802	\$1,173,341	(\$407,724)

PERF Net Pension Liability - Unaudited

OWEN COUNTY - 1464000

Net Pension Liability as of 2020	\$2,579,417
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,636
- Net Difference Between Projected and Actual Investment	(1,744,233)
- Change of Assumptions	864,086
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,204
Pension Expense/Income	(32,972)
Contributions	(548,797)
Total Activity in FY 2021	(1,406,076)
Net Pension Liability as of 2021	\$1,173,341

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1465000
 Submission Unit Name: WARREN TOWNSHIP, MARION COUNTY

Wages: \$460,346 Proportionate Share: 0.0000835

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$249,485	\$109,873

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,758	\$2,194
Net Difference Between Projected and Actual	0	142,660
Change of Assumptions	55,267	24,680
Changes in Proportion and Differences Between	4,204	5,889
Total	\$63,229	\$175,423

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,486)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,200)
Total	(\$25,686)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,559

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$33,793)
2023	(23,139)
2024	(14,483)
2025	(40,779)
2026	0
Thereafter	0
Total	(\$112,194)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$287,367	\$109,873	(\$38,180)

PERF Net Pension Liability - Unaudited
WARREN TOWNSHIP, MARION COUNTY - 1465000

Net Pension Liability as of 2020	\$249,485
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	494
- Net Difference Between Projected and Actual Investment	(164,012)
- Change of Assumptions	82,569
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,582
Pension Expense/Income	(25,686)
Contributions	(51,559)
Total Activity in FY 2021	(139,612)
Net Pension Liability as of 2021	\$109,873

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1466000
 Submission Unit Name: BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY

Wages: \$317,301 Proportionate Share: 0.0000576

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$183,036	\$75,793

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,592	\$1,513
Net Difference Between Projected and Actual	0	98,410
Change of Assumptions	38,124	17,025
Changes in Proportion and Differences Between	520	14,456
Total	\$41,236	\$131,404

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,544)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,621)
Total	(\$9,165)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,538

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$26,724)
2023	(22,689)
2024	(12,624)
2025	(28,131)
2026	0
Thereafter	0
Total	(\$90,168)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$198,231	\$75,793	(\$26,337)

PERF Net Pension Liability - Unaudited

BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY - 1466000

Net Pension Liability as of 2020	\$183,036
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	293
- Net Difference Between Projected and Actual Investment	(114,075)
- Change of Assumptions	59,236
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,994)
Pension Expense/Income	(9,165)
Contributions	(35,538)
Total Activity in FY 2021	(107,243)
Net Pension Liability as of 2021	\$75,793

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1467000
 Submission Unit Name: TOWN OF BURNS HARBOR

Wages: \$802,331 Proportionate Share: 0.0001455

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$437,051	\$191,456

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,548	\$3,823
Net Difference Between Projected and Actual	0	248,588
Change of Assumptions	96,304	43,005
Changes in Proportion and Differences Between	12,431	832
Total	\$115,283	\$296,248

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,530)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,809
Total	(\$4,721)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,861

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$44,942)
2023	(39,174)
2024	(25,789)
2025	(71,060)
2026	0
Thereafter	0
Total	(\$180,965)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$500,741	\$191,456	(\$66,529)

PERF Net Pension Liability - Unaudited

TOWN OF BURNS HARBOR - 1467000

Net Pension Liability as of 2020	\$437,051
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	850
- Net Difference Between Projected and Actual Investment	(285,993)
- Change of Assumptions	144,362
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,232)
Pension Expense/Income	(4,721)
Contributions	(89,861)
Total Activity in FY 2021	(245,595)
Net Pension Liability as of 2021	\$191,456

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1468000

Submission Unit Name: SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE

Wages: \$296,289 Proportionate Share: 0.0000537

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$198,440	\$70,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,417	\$1,411
Net Difference Between Projected and Actual	0	91,747
Change of Assumptions	35,543	15,872
Changes in Proportion and Differences Between	18,414	30,220
Total	\$56,374	\$139,250

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,101)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(209,715)
Total	(\$215,816)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,184

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$18,626)
2023	(19,593)
2024	(18,431)
2025	(26,226)
2026	0
Thereafter	0
Total	(\$82,876)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$184,810	\$70,661	(\$24,554)

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE - 1468000

Net Pension Liability as of 2020	\$198,440
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	154
- Net Difference Between Projected and Actual Investment	(108,730)
- Change of Assumptions	61,018
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	168,779
Pension Expense/Income	(215,816)
Contributions	(33,184)
Total Activity in FY 2021	(127,779)
Net Pension Liability as of 2021	\$70,661

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1469000
 Submission Unit Name: TOWN OF SUMMITVILLE

Wages: \$143,288 Proportionate Share: 0.0000260

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$65,241	\$34,212

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,170	\$683
Net Difference Between Projected and Actual	0	44,421
Change of Assumptions	17,209	7,685
Changes in Proportion and Differences Between	18,930	917
Total	\$37,309	\$53,706

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,954)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,904
Total	\$11,950

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,048

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,967)
2023	(209)
2024	(1,523)
2025	(12,698)
2026	0
Thereafter	0
Total	(\$16,397)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$89,479	\$34,212	(\$11,888)

PERF Net Pension Liability - Unaudited

TOWN OF SUMMITVILLE - 1469000

Net Pension Liability as of 2020	\$65,241
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	207
- Net Difference Between Projected and Actual Investment	(50,005)
- Change of Assumptions	23,117
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(250)
Pension Expense/Income	11,950
Contributions	(16,048)
Total Activity in FY 2021	(31,029)
Net Pension Liability as of 2021	\$34,212

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1470000
 Submission Unit Name: JOHNSON COUNTY SCHOOLS SPECIAL SERVICES

Wages: \$710,217 Proportionate Share: 0.0001288

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$356,104	\$169,481

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,797	\$3,384
Net Difference Between Projected and Actual	0	220,056
Change of Assumptions	85,250	38,069
Changes in Proportion and Differences Between	32,587	7,646
Total	\$123,634	\$269,155

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,633)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,863)
Total	(\$29,496)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,485

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$35,178)
2023	(31,345)
2024	(16,096)
2025	(62,902)
2026	0
Thereafter	0
Total	(\$145,521)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$443,268	\$169,481	(\$58,893)

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY SCHOOLS SPECIAL SERVICES - 1470000

Net Pension Liability as of 2020	\$356,104
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	885
- Net Difference Between Projected and Actual Investment	(250,533)
- Change of Assumptions	121,378
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,628
Pension Expense/Income	(29,496)
Contributions	(76,485)
Total Activity in FY 2021	(186,623)
Net Pension Liability as of 2021	\$169,481

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1471000
 Submission Unit Name: DECATUR COUNTY

Wages: \$6,058,994 Proportionate Share: 0.0010990

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,200,712	\$1,446,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,461	\$28,875
Net Difference Between Projected and Actual	0	1,877,650
Change of Assumptions	727,406	324,825
Changes in Proportion and Differences Between	254,924	7,293
Total	\$1,031,791	\$2,238,643

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$124,854)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	165,892
Total	\$41,038

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$677,376

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$248,223)
2023	(250,931)
2024	(170,976)
2025	(536,722)
2026	0
Thereafter	0
Total	(\$1,206,852)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,782,229	\$1,446,117	(\$502,510)

PERF Net Pension Liability - Unaudited

DECATUR COUNTY - 1471000

Net Pension Liability as of 2020	\$3,200,712
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,853
- Net Difference Between Projected and Actual Investment	(2,151,579)
- Change of Assumptions	1,069,476
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,007)
Pension Expense/Income	41,038
Contributions	(677,376)
Total Activity in FY 2021	(1,754,595)
Net Pension Liability as of 2021	\$1,446,117

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1471001
 Submission Unit Name: DECATUR COUNTY-SOLID WASTE DISTRICT

Wages: \$46,058 Proportionate Share: 0.000084

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$25,069	\$11,053

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$378	\$221
Net Difference Between Projected and Actual	0	14,351
Change of Assumptions	5,560	2,483
Changes in Proportion and Differences Between	286	566
Total	\$6,224	\$17,621

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$954)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(169)
Total	(\$1,123)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,960

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,263)
2023	(2,536)
2024	(1,496)
2025	(4,102)
2026	0
Thereafter	0
Total	(\$11,397)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,909	\$11,053	(\$3,841)

PERF Net Pension Liability - Unaudited
DECATUR COUNTY-SOLID WASTE DISTRICT - 1471001

Net Pension Liability as of 2020	\$25,069
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50
- Net Difference Between Projected and Actual Investment	(16,497)
- Change of Assumptions	8,300
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	214
Pension Expense/Income	(1,123)
Contributions	(4,960)
Total Activity in FY 2021	(14,016)
Net Pension Liability as of 2021	\$11,053

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1472000

Submission Unit Name: TOWN OF BLOOMFIELD

Wages: \$365,705 Proportionate Share: 0.0000663

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$198,138	\$87,241

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,984	\$1,742
Net Difference Between Projected and Actual	0	113,274
Change of Assumptions	43,883	19,596
Changes in Proportion and Differences Between	2,275	1,800
Total	\$49,142	\$136,412

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,532)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,583)
Total	(\$12,115)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,959

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$23,770)
2023	(19,614)
2024	(11,507)
2025	(32,379)
2026	0
Thereafter	0
Total	(\$87,270)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$228,173	\$87,241	(\$30,315)

PERF Net Pension Liability - Unaudited

TOWN OF BLOOMFIELD - 1472000

Net Pension Liability as of 2020	\$198,138
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	392
- Net Difference Between Projected and Actual Investment	(130,231)
- Change of Assumptions	65,571
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,445
Pension Expense/Income	(12,115)
Contributions	(40,959)
Total Activity in FY 2021	(110,897)
Net Pension Liability as of 2021	\$87,241

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1473000
 Submission Unit Name: SPENCER-OWEN COMMUNITY SCHOOLS

Wages: \$2,881,714 Proportionate Share: 0.0005227

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,467,912	\$687,794

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,525	\$13,733
Net Difference Between Projected and Actual	0	893,037
Change of Assumptions	345,965	154,491
Changes in Proportion and Differences Between	114,775	16,914
Total	\$484,265	\$1,078,175

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$59,383)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,604
Total	(\$40,779)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$321,684

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$157,665)
2023	(112,609)
2024	(68,364)
2025	(255,272)
2026	0
Thereafter	0
Total	(\$593,910)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,798,882	\$687,794	(\$239,001)

PERF Net Pension Liability - Unaudited
SPENCER-OWEN COMMUNITY SCHOOLS - 1473000

Net Pension Liability as of 2020	\$1,467,912
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,494
- Net Difference Between Projected and Actual Investment	(1,018,667)
- Change of Assumptions	497,325
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,193
Pension Expense/Income	(40,779)
Contributions	(321,684)
Total Activity in FY 2021	(780,118)
Net Pension Liability as of 2021	\$687,794

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1474000
 Submission Unit Name: MORGAN COUNTY

Wages: \$14,095,386 Proportionate Share: 0.0025566

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,482,121	\$3,364,096

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$115,062	\$67,171
Net Difference Between Projected and Actual	0	4,367,972
Change of Assumptions	1,692,162	755,640
Changes in Proportion and Differences Between	580,799	20,176
Total	\$2,388,023	\$5,210,959

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$290,448)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	574,717
Total	\$284,269

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,571,429

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$543,458)
2023	(623,507)
2024	(407,393)
2025	(1,248,578)
2026	0
Thereafter	0
Total	(\$2,822,936)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,798,587	\$3,364,096	(\$1,168,988)

PERF Net Pension Liability - Unaudited

MORGAN COUNTY - 1474000

Net Pension Liability as of 2020	\$7,482,121
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,786
- Net Difference Between Projected and Actual Investment	(5,008,321)
- Change of Assumptions	2,495,483
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(333,813)
Pension Expense/Income	284,269
Contributions	(1,571,429)
Total Activity in FY 2021	(4,118,025)
Net Pension Liability as of 2021	\$3,364,096

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1475000
 Submission Unit Name: HANCOCK COUNTY

Wages: \$10,710,533 Proportionate Share: 0.0019426

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,962,258	\$2,556,166

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,428	\$51,039
Net Difference Between Projected and Actual	0	3,318,948
Change of Assumptions	1,285,768	574,163
Changes in Proportion and Differences Between	78,705	128,809
Total	\$1,451,901	\$4,072,959

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$220,693)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,772)
Total	(\$228,465)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,175,847

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$691,971)
2023	(600,392)
2024	(379,980)
2025	(948,715)
2026	0
Thereafter	0
Total	(\$2,621,058)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,685,494	\$2,556,166	(\$888,241)

PERF Net Pension Liability - Unaudited

HANCOCK COUNTY - 1475000

Net Pension Liability as of 2020	\$5,962,258
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,806
- Net Difference Between Projected and Actual Investment	(3,829,221)
- Change of Assumptions	1,953,890
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(137,255)
Pension Expense/Income	(228,465)
Contributions	(1,175,847)
Total Activity in FY 2021	(3,406,092)
Net Pension Liability as of 2021	\$2,556,166

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1476000

Submission Unit Name: TOWN OF MILLERSBURG

Wages: \$377,303 Proportionate Share: 0.0000684

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$201,762	\$90,004

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,078	\$1,797
Net Difference Between Projected and Actual	0	116,862
Change of Assumptions	45,273	20,217
Changes in Proportion and Differences Between	6,428	12,370
Total	\$54,779	\$151,246

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,771)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,512
Total	\$14,741

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,258

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$34,025)
2023	(17,804)
2024	(11,233)
2025	(33,405)
2026	0
Thereafter	0
Total	(\$96,467)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$235,400	\$90,004	(\$31,275)

PERF Net Pension Liability - Unaudited

TOWN OF MILLERSBURG - 1476000

Net Pension Liability as of 2020	\$201,762
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	415
- Net Difference Between Projected and Actual Investment	(134,130)
- Change of Assumptions	67,095
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,621)
Pension Expense/Income	14,741
Contributions	(42,258)
Total Activity in FY 2021	(111,758)
Net Pension Liability as of 2021	\$90,004

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1478000
 Submission Unit Name: BATESVILLE COMMUNITY SCHOOL CORP

Wages: \$3,219,957 Proportionate Share: 0.0005840

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,573,927	\$768,455

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,283	\$15,344
Net Difference Between Projected and Actual	0	997,769
Change of Assumptions	386,538	172,610
Changes in Proportion and Differences Between	210,391	6,584
Total	\$623,212	\$1,192,307

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$66,347)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	123,352
Total	\$57,005

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$356,283

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$121,165)
2023	(101,548)
2024	(61,172)
2025	(285,210)
2026	0
Thereafter	0
Total	(\$569,095)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,009,847	\$768,455	(\$267,030)

PERF Net Pension Liability - Unaudited
BATESVILLE COMMUNITY SCHOOL CORP - 1478000

Net Pension Liability as of 2020	\$1,573,927
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,186
- Net Difference Between Projected and Actual Investment	(1,132,472)
- Change of Assumptions	541,869
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,223
Pension Expense/Income	57,005
Contributions	(356,283)
Total Activity in FY 2021	(805,472)
Net Pension Liability as of 2021	\$768,455

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

Submission Unit #: 1479000
 Submission Unit Name: TOWN OF MILAN

Wages: \$290,591 Proportionate Share: 0.0000527

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$172,767	\$69,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,372	\$1,385
Net Difference Between Projected and Actual	0	90,038
Change of Assumptions	34,881	15,576
Changes in Proportion and Differences Between	5,763	11,526
Total	\$43,016	\$118,525

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,987)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,248
Total	(\$2,739)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,546

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$17,739)
2023	(19,218)
2024	(12,816)
2025	(25,736)
2026	0
Thereafter	0
Total	(\$75,509)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$181,368	\$69,345	(\$24,097)

PERF Net Pension Liability - Unaudited

TOWN OF MILAN - 1479000

Net Pension Liability as of 2020	\$172,767
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	246
- Net Difference Between Projected and Actual Investment	(104,824)
- Change of Assumptions	55,302
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,861)
Pension Expense/Income	(2,739)
Contributions	(32,546)
Total Activity in FY 2021	(103,422)
Net Pension Liability as of 2021	\$69,345

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1480000
 Submission Unit Name: CITY OF ELWOOD

Wages: \$2,407,512 Proportionate Share: 0.0004367

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,332,296	\$574,631

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,654	\$11,474
Net Difference Between Projected and Actual	0	746,105
Change of Assumptions	289,043	129,073
Changes in Proportion and Differences Between	28,038	20,219
Total	\$336,735	\$906,871

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$49,612)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,565
Total	(\$21,047)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$269,530

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$138,541)
2023	(135,945)
2024	(82,376)
2025	(213,274)
2026	0
Thereafter	0
Total	(\$570,136)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,502,911	\$574,631	(\$199,678)

PERF Net Pension Liability - Unaudited

CITY OF ELWOOD - 1480000

Net Pension Liability as of 2020	\$1,332,296
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,464
- Net Difference Between Projected and Actual Investment	(860,128)
- Change of Assumptions	437,565
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,989)
Pension Expense/Income	(21,047)
Contributions	(269,530)
Total Activity in FY 2021	(757,665)
Net Pension Liability as of 2021	\$574,631

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1481000
 Submission Unit Name: WASHINGTON TOWNSHIP, DAVIESS COUNTY

Wages: \$38,382 Proportionate Share: 0.0000070

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$20,539	\$9,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$315	\$184
Net Difference Between Projected and Actual	0	11,960
Change of Assumptions	4,633	2,069
Changes in Proportion and Differences Between	527	144
Total	\$5,475	\$14,357

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$795)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15)
Total	(\$810)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,299

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,439)
2023	(1,895)
2024	(1,128)
2025	(3,420)
2026	0
Thereafter	0
Total	(\$8,882)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,091	\$9,211	(\$3,201)

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, DAVIESS COUNTY - 1481000

Net Pension Liability as of 2020	\$20,539
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43
- Net Difference Between Projected and Actual Investment	(13,718)
- Change of Assumptions	6,843
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	613
Pension Expense/Income	(810)
Contributions	(4,299)
Total Activity in FY 2021	(11,328)
Net Pension Liability as of 2021	\$9,211

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1482000
 Submission Unit Name: TOWN OF SELLERSBURG

Wages: \$1,815,023 Proportionate Share: 0.0003292

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$795,270	\$433,177

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,816	\$8,649
Net Difference Between Projected and Actual	0	562,441
Change of Assumptions	217,891	97,300
Changes in Proportion and Differences Between	257,118	1,905
Total	\$489,825	\$670,295

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$37,400)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	104,092
Total	\$66,692

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$203,283

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,563)
2023	1,744
2024	(11,880)
2025	(160,771)
2026	0
Thereafter	0
Total	(\$180,470)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,132,948	\$433,177	(\$150,524)

PERF Net Pension Liability - Unaudited

TOWN OF SELLERSBURG - 1482000

Net Pension Liability as of 2020	\$795,270
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,755
- Net Difference Between Projected and Actual Investment	(630,503)
- Change of Assumptions	286,292
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	115,954
Pension Expense/Income	66,692
Contributions	(203,283)
Total Activity in FY 2021	(362,093)
Net Pension Liability as of 2021	\$433,177

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1483000
 Submission Unit Name: CITY OF RISING SUN

Wages: \$477,736 Proportionate Share: 0.0000866

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$309,590	\$113,952

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,898	\$2,275
Net Difference Between Projected and Actual	0	147,957
Change of Assumptions	57,319	25,596
Changes in Proportion and Differences Between	5,345	49,431
Total	\$66,562	\$225,259

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,838)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,888)
Total	(\$22,726)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,507

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$45,333)
2023	(43,851)
2024	(27,220)
2025	(42,293)
2026	0
Thereafter	0
Total	(\$158,697)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$298,036	\$113,952	(\$39,597)

PERF Net Pension Liability - Unaudited

CITY OF RISING SUN - 1483000

Net Pension Liability as of 2020	\$309,590
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	295
- Net Difference Between Projected and Actual Investment	(174,453)
- Change of Assumptions	96,229
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,476)
Pension Expense/Income	(22,726)
Contributions	(53,507)
Total Activity in FY 2021	(195,638)
Net Pension Liability as of 2021	\$113,952

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1484000
 Submission Unit Name: SALEM PUBLIC LIBRARY

Wages: \$155,869 Proportionate Share: 0.0000283

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$82,155	\$37,238

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,274	\$744
Net Difference Between Projected and Actual	0	48,351
Change of Assumptions	18,731	8,364
Changes in Proportion and Differences Between	3,020	713
Total	\$23,025	\$58,172

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,215)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	532
Total	(\$2,683)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,457

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,351)
2023	(7,639)
2024	(4,336)
2025	(13,821)
2026	0
Thereafter	0
Total	(\$35,147)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$97,395	\$37,238	(\$12,940)

PERF Net Pension Liability - Unaudited

SALEM PUBLIC LIBRARY - 1484000

Net Pension Liability as of 2020	\$82,155
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	177
- Net Difference Between Projected and Actual Investment	(55,382)
- Change of Assumptions	27,485
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,943
Pension Expense/Income	(2,683)
Contributions	(17,457)
Total Activity in FY 2021	(44,917)
Net Pension Liability as of 2021	\$37,238

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1485000
 Submission Unit Name: PLEASANT TOWNSHIP, STEUBEN COUNTY

Wages: \$43,500 Proportionate Share: 0.0000079

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$22,049	\$10,395

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$356	\$208
Net Difference Between Projected and Actual	0	13,497
Change of Assumptions	5,229	2,335
Changes in Proportion and Differences Between	1,893	135
Total	\$7,478	\$16,175

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$897)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	540
Total	(\$357)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,872

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,203)
2023	(1,639)
2024	(997)
2025	(3,858)
2026	0
Thereafter	0
Total	(\$8,697)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,188	\$10,395	(\$3,612)

PERF Net Pension Liability - Unaudited
PLEASANT TOWNSHIP, STEUBEN COUNTY - 1485000

Net Pension Liability as of 2020	\$22,049
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53
- Net Difference Between Projected and Actual Investment	(15,384)
- Change of Assumptions	7,488
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,418
Pension Expense/Income	(357)
Contributions	(4,872)
Total Activity in FY 2021	(11,654)
Net Pension Liability as of 2021	\$10,395

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1486000
 Submission Unit Name: CITY OF JASONVILLE

Wages: \$487,519 Proportionate Share: 0.0000884

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$266,097	\$116,321

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,979	\$2,323
Net Difference Between Projected and Actual	0	151,032
Change of Assumptions	58,510	26,128
Changes in Proportion and Differences Between	1,627	501
Total	\$64,116	\$179,984

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$10,043)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(404)
Total	(\$10,447)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,602

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$31,048)
2023	(25,846)
2024	(15,802)
2025	(43,172)
2026	0
Thereafter	0
Total	(\$115,868)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$304,230	\$116,321	(\$40,420)

PERF Net Pension Liability - Unaudited

CITY OF JASONVILLE - 1486000

Net Pension Liability as of 2020	\$266,097
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	515
- Net Difference Between Projected and Actual Investment	(173,806)
- Change of Assumptions	87,825
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	739
Pension Expense/Income	(10,447)
Contributions	(54,602)
Total Activity in FY 2021	(149,776)
Net Pension Liability as of 2021	\$116,321

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1488000
 Submission Unit Name: WASHINGTON TOWNSHIP, PIKE COUNTY

Wages: \$27,408 Proportionate Share: 0.0000050

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$15,102	\$6,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$225	\$131
Net Difference Between Projected and Actual	0	8,543
Change of Assumptions	3,309	1,478
Changes in Proportion and Differences Between	98	42
Total	\$3,632	\$10,194

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$568)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	276
Total	(\$292)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,070

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,724)
2023	(1,487)
2024	(910)
2025	(2,441)
2026	0
Thereafter	0
Total	(\$6,562)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,208	\$6,579	(\$2,286)

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, PIKE COUNTY - 1488000

Net Pension Liability as of 2020	\$15,102
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29
- Net Difference Between Projected and Actual Investment	(9,835)
- Change of Assumptions	4,978
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(333)
Pension Expense/Income	(292)
Contributions	(3,070)
Total Activity in FY 2021	(8,523)
Net Pension Liability as of 2021	\$6,579

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1489000

Submission Unit Name: WHITE RIVER TOWNSHIP, RANDOLPH COUNTY

Wages: \$129,816 Proportionate Share: 0.0000235

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$74,000	\$30,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,058	\$617
Net Difference Between Projected and Actual	0	40,150
Change of Assumptions	15,554	6,946
Changes in Proportion and Differences Between	96	4,496
Total	\$16,708	\$52,209

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,670)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(134)
Total	(\$2,804)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,539

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$11,149)
2023	(7,895)
2024	(4,980)
2025	(11,477)
2026	0
Thereafter	0
Total	(\$35,501)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$80,876	\$30,922	(\$10,745)

PERF Net Pension Liability - Unaudited
WHITE RIVER TOWNSHIP, RANDOLPH COUNTY - 1489000

Net Pension Liability as of 2020	\$74,000
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	124
- Net Difference Between Projected and Actual Investment	(46,483)
- Change of Assumptions	24,026
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,402)
Pension Expense/Income	(2,804)
Contributions	(14,539)
Total Activity in FY 2021	(43,078)
Net Pension Liability as of 2021	\$30,922

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1490000
 Submission Unit Name: YORKTOWN COMMUNITY SCHOOLS

Wages: \$3,435,136 Proportionate Share: 0.0006230

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,883,820	\$819,773

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,039	\$16,368
Net Difference Between Projected and Actual	0	1,064,400
Change of Assumptions	412,351	184,137
Changes in Proportion and Differences Between	58,038	9,683
Total	\$498,428	\$1,274,588

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$70,777)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	47,077
Total	(\$23,700)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$378,839

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$193,398)
2023	(163,812)
2024	(114,694)
2025	(304,256)
2026	0
Thereafter	0
Total	(\$776,160)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,144,066	\$819,773	(\$284,863)

PERF Net Pension Liability - Unaudited
YORKTOWN COMMUNITY SCHOOLS - 1490000

Net Pension Liability as of 2020	\$1,883,820
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,588
- Net Difference Between Projected and Actual Investment	(1,225,625)
- Change of Assumptions	620,723
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60,194)
Pension Expense/Income	(23,700)
Contributions	(378,839)
Total Activity in FY 2021	(1,064,047)
Net Pension Liability as of 2021	\$819,773

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1491000
 Submission Unit Name: MONROE-GREGG SCHOOL DISTRICT

Wages: \$2,187,702 Proportionate Share: 0.0003968

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,159,227	\$522,128

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,858	\$10,425
Net Difference Between Projected and Actual	0	677,936
Change of Assumptions	262,634	117,280
Changes in Proportion and Differences Between	63,725	2,767
Total	\$344,217	\$808,408

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$45,079)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	25,076
Total	(\$20,003)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$244,389

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$114,266)
2023	(93,504)
2024	(62,634)
2025	(193,787)
2026	0
Thereafter	0
Total	(\$464,191)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,365,595	\$522,128	(\$181,434)

PERF Net Pension Liability - Unaudited
MONROE-GREGG SCHOOL DISTRICT - 1491000

Net Pension Liability as of 2020	\$1,159,227
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,459
- Net Difference Between Projected and Actual Investment	(777,147)
- Change of Assumptions	386,889
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,092
Pension Expense/Income	(20,003)
Contributions	(244,389)
Total Activity in FY 2021	(637,099)
Net Pension Liability as of 2021	\$522,128

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

Submission Unit #: 1492000
 Submission Unit Name: WAKARUSA PUBLIC LIBRARY

Wages: \$237,217 Proportionate Share: 0.0000430

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$131,991	\$56,581

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,935	\$1,130
Net Difference Between Projected and Actual	0	73,466
Change of Assumptions	28,461	12,709
Changes in Proportion and Differences Between	933	1,983
Total	\$31,329	\$89,288

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,885)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,942)
Total	(\$9,827)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,568

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$15,338)
2023	(13,322)
2024	(8,299)
2025	(21,000)
2026	0
Thereafter	0
Total	(\$57,959)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$147,985	\$56,581	(\$19,661)

PERF Net Pension Liability - Unaudited

WAKARUSA PUBLIC LIBRARY - 1492000

Net Pension Liability as of 2020	\$131,991
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	238
- Net Difference Between Projected and Actual Investment	(84,762)
- Change of Assumptions	43,253
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,256
Pension Expense/Income	(9,827)
Contributions	(26,568)
Total Activity in FY 2021	(75,410)
Net Pension Liability as of 2021	\$56,581

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1493000
 Submission Unit Name: OHIO COUNTY PUBLIC LIBRARY

Wages: \$61,103 Proportionate Share: 0.0000111

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$51,951	\$14,606

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$500	\$292
Net Difference Between Projected and Actual	0	18,964
Change of Assumptions	7,347	3,281
Changes in Proportion and Differences Between	422	20,291
Total	\$8,269	\$42,828

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,261)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,503)
Total	(\$8,764)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,844

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$11,755)
2023	(10,946)
2024	(6,437)
2025	(5,421)
2026	0
Thereafter	0
Total	(\$34,559)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$38,201	\$14,606	(\$5,075)

PERF Net Pension Liability - Unaudited

OHIO COUNTY PUBLIC LIBRARY - 1493000

Net Pension Liability as of 2020	\$51,951
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14)
- Net Difference Between Projected and Actual Investment	(23,410)
- Change of Assumptions	14,890
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,203)
Pension Expense/Income	(8,764)
Contributions	(6,844)
Total Activity in FY 2021	(37,345)
Net Pension Liability as of 2021	\$14,606

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1494000
 Submission Unit Name: CITY OF LOOGOOTEE

Wages: \$439,083 Proportionate Share: 0.0000796

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$247,974	\$104,741

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,582	\$2,091
Net Difference Between Projected and Actual	0	135,997
Change of Assumptions	52,686	23,527
Changes in Proportion and Differences Between	1,047	16,157
Total	\$57,315	\$177,772

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,043)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,542)
Total	(\$16,585)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,177

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$35,312)
2023	(30,035)
2024	(16,236)
2025	(38,874)
2026	0
Thereafter	0
Total	(\$120,457)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$273,945	\$104,741	(\$36,397)

PERF Net Pension Liability - Unaudited

CITY OF LOOGOOTEE - 1494000

Net Pension Liability as of 2020	\$247,974
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	427
- Net Difference Between Projected and Actual Investment	(157,220)
- Change of Assumptions	80,826
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,504)
Pension Expense/Income	(16,585)
Contributions	(49,177)
Total Activity in FY 2021	(143,233)
Net Pension Liability as of 2021	\$104,741

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1495000
 Submission Unit Name: TOWN OF MATTHEWS

Wages: \$44,166 Proportionate Share: 0.000080

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$23,861	\$10,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$360	\$210
Net Difference Between Projected and Actual	0	13,668
Change of Assumptions	5,295	2,365
Changes in Proportion and Differences Between	270	1,792
Total	\$5,925	\$18,035

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$909)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,208)
Total	(\$2,117)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,947

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,059)
2023	(2,770)
2024	(1,374)
2025	(3,907)
2026	0
Thereafter	0
Total	(\$12,110)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,532	\$10,527	(\$3,658)

PERF Net Pension Liability - Unaudited

TOWN OF MATTHEWS - 1495000

Net Pension Liability as of 2020	\$23,861
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47
- Net Difference Between Projected and Actual Investment	(15,710)
- Change of Assumptions	7,902
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,491
Pension Expense/Income	(2,117)
Contributions	(4,947)
Total Activity in FY 2021	(13,334)
Net Pension Liability as of 2021	\$10,527

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1496000
 Submission Unit Name: TOWN OF SHARPSVILLE

Wages: \$79,736 Proportionate Share: 0.0000145

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$50,743	\$19,080

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$653	\$381
Net Difference Between Projected and Actual	0	24,773
Change of Assumptions	9,597	4,286
Changes in Proportion and Differences Between	1,310	6,681
Total	\$11,560	\$36,121

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,647)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(799)
Total	(\$2,446)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,930

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$7,422)
2023	(5,756)
2024	(4,302)
2025	(7,081)
2026	0
Thereafter	0
Total	(\$24,561)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,902	\$19,080	(\$6,630)

PERF Net Pension Liability - Unaudited

TOWN OF SHARPSVILLE - 1496000

Net Pension Liability as of 2020	\$50,743
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54
- Net Difference Between Projected and Actual Investment	(29,116)
- Change of Assumptions	15,884
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,109)
Pension Expense/Income	(2,446)
Contributions	(8,930)
Total Activity in FY 2021	(31,663)
Net Pension Liability as of 2021	\$19,080

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1497000
 Submission Unit Name: ETNA-TROY TOWNSHIP, WHITLEY COUNTY

Wages: \$26,071 Proportionate Share: 0.0000047

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$14,196	\$6,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$212	\$123
Net Difference Between Projected and Actual	0	8,030
Change of Assumptions	3,111	1,389
Changes in Proportion and Differences Between	23	457
Total	\$3,346	\$9,999

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$534)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(284)
Total	(\$818)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,920

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,965)
2023	(1,546)
2024	(848)
2025	(2,294)
2026	0
Thereafter	0
Total	(\$6,653)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,175	\$6,184	(\$2,149)

PERF Net Pension Liability - Unaudited
ETNA-TROY TOWNSHIP, WHITLEY COUNTY - 1497000

Net Pension Liability as of 2020	\$14,196
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28
- Net Difference Between Projected and Actual Investment	(9,245)
- Change of Assumptions	4,680
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	263
Pension Expense/Income	(818)
Contributions	(2,920)
Total Activity in FY 2021	(8,012)
Net Pension Liability as of 2021	\$6,184

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1498000
 Submission Unit Name: RICHLAND TOWNSHIP, JAY COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	(2,256)
Total	(\$2,256)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

RICHLAND TOWNSHIP, JAY COUNTY - 1498000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,256
Pension Expense/Income	(2,256)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1499000
 Submission Unit Name: ROCKVILLE PUBLIC LIBRARY

Wages: \$183,366 Proportionate Share: 0.0000333

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$99,975	\$43,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,499	\$875
Net Difference Between Projected and Actual	0	56,893
Change of Assumptions	22,041	9,842
Changes in Proportion and Differences Between	1,083	212
Total	\$24,623	\$67,822

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,783)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,786
Total	(\$1,997)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,537

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$11,458)
2023	(9,582)
2024	(5,898)
2025	(16,261)
2026	0
Thereafter	0
Total	(\$43,199)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$114,603	\$43,818	(\$15,226)

PERF Net Pension Liability - Unaudited

ROCKVILLE PUBLIC LIBRARY - 1499000

Net Pension Liability as of 2020	\$99,975
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	195
- Net Difference Between Projected and Actual Investment	(65,449)
- Change of Assumptions	33,030
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,399)
Pension Expense/Income	(1,997)
Contributions	(20,537)
Total Activity in FY 2021	(56,157)
Net Pension Liability as of 2021	\$43,818

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1500000
 Submission Unit Name: ORLEANS COMMUNITY SCHOOLS

Wages: \$548,270 Proportionate Share: 0.0000994

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$263,680	\$130,795

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,474	\$2,612
Net Difference Between Projected and Actual	0	169,826
Change of Assumptions	65,791	29,379
Changes in Proportion and Differences Between	47,959	557
Total	\$118,224	\$202,374

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,293)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,246
Total	\$12,953

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,405

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$12,755)
2023	(13,611)
2024	(9,239)
2025	(48,545)
2026	0
Thereafter	0
Total	(\$84,150)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$342,087	\$130,795	(\$45,450)

PERF Net Pension Liability - Unaudited

ORLEANS COMMUNITY SCHOOLS - 1500000

Net Pension Liability as of 2020	\$263,680
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	730
- Net Difference Between Projected and Actual Investment	(192,393)
- Change of Assumptions	91,352
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,878
Pension Expense/Income	12,953
Contributions	(61,405)
Total Activity in FY 2021	(132,885)
Net Pension Liability as of 2021	\$130,795

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1501000
 Submission Unit Name: FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT

Wages: \$180,028 Proportionate Share: 0.0000327

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$127,159	\$43,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,472	\$859
Net Difference Between Projected and Actual	0	55,868
Change of Assumptions	21,643	9,665
Changes in Proportion and Differences Between	17,005	23,752
Total	\$40,120	\$90,144

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,715)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,400
Total	\$3,685

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,030

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,069)
2023	(12,207)
2024	(12,778)
2025	(15,970)
2026	0
Thereafter	0
Total	(\$50,024)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$112,538	\$43,028	(\$14,952)

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT - 1501000

Net Pension Liability as of 2020	\$127,159
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67
- Net Difference Between Projected and Actual Investment	(66,751)
- Change of Assumptions	38,473
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,575)
Pension Expense/Income	3,685
Contributions	(20,030)
Total Activity in FY 2021	(84,131)
Net Pension Liability as of 2021	\$43,028

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1502000
 Submission Unit Name: BROWNSBURG PUBLIC LIBRARY

Wages: \$577,671 Proportionate Share: 0.0001048

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$310,194	\$137,901

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,717	\$2,753
Net Difference Between Projected and Actual	0	179,052
Change of Assumptions	69,365	30,975
Changes in Proportion and Differences Between	8,699	10,052
Total	\$82,781	\$222,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,906)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,316)
Total	(\$13,222)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,382

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$37,669)
2023	(33,013)
2024	(18,187)
2025	(51,182)
2026	0
Thereafter	0
Total	(\$140,051)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$360,671	\$137,901	(\$47,919)

PERF Net Pension Liability - Unaudited

BROWNSBURG PUBLIC LIBRARY - 1502000

Net Pension Liability as of 2020	\$310,194
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	633
- Net Difference Between Projected and Actual Investment	(205,600)
- Change of Assumptions	103,022
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,256
Pension Expense/Income	(13,222)
Contributions	(61,382)
Total Activity in FY 2021	(172,293)
Net Pension Liability as of 2021	\$137,901

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1503000
 Submission Unit Name: SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION

Wages: \$1,186,135 Proportionate Share: 0.0002151

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$712,813	\$283,039

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,681	\$5,651
Net Difference Between Projected and Actual	0	367,500
Change of Assumptions	142,370	63,576
Changes in Proportion and Differences Between	5,403	66,947
Total	\$157,454	\$503,674

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$24,437)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,347)
Total	(\$48,784)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$132,840

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$98,845)
2023	(88,185)
2024	(54,141)
2025	(105,049)
2026	0
Thereafter	0
Total	(\$346,220)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$740,271	\$283,039	(\$98,353)

PERF Net Pension Liability - Unaudited

SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION - 1503000

Net Pension Liability as of 2020	\$712,813
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	971
- Net Difference Between Projected and Actual Investment	(428,505)
- Change of Assumptions	227,314
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,930)
Pension Expense/Income	(48,784)
Contributions	(132,840)
Total Activity in FY 2021	(429,774)
Net Pension Liability as of 2021	\$283,039

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1504000
 Submission Unit Name: CITY OF CHARLESTOWN

Wages: \$1,291,049 Proportionate Share: 0.0002342

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$753,890	\$308,172

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,540	\$6,153
Net Difference Between Projected and Actual	0	400,133
Change of Assumptions	155,012	69,221
Changes in Proportion and Differences Between	26,392	76,689
Total	\$191,944	\$552,196

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$26,607)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,434)
Total	(\$33,041)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,597

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$93,069)
2023	(99,183)
2024	(53,623)
2025	(114,377)
2026	0
Thereafter	0
Total	(\$360,252)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$806,004	\$308,172	(\$107,086)

PERF Net Pension Liability - Unaudited

CITY OF CHARLESTOWN - 1504000

Net Pension Liability as of 2020	\$753,890
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,152
- Net Difference Between Projected and Actual Investment	(464,654)
- Change of Assumptions	242,870
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,448)
Pension Expense/Income	(33,041)
Contributions	(144,597)
Total Activity in FY 2021	(445,718)
Net Pension Liability as of 2021	\$308,172

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1505000
 Submission Unit Name: HUNTINGBURG PUBLIC LIBRARY

Wages: \$49,192 Proportionate Share: 0.0000089

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$26,579	\$11,711

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$401	\$234
Net Difference Between Projected and Actual	0	15,206
Change of Assumptions	5,891	2,631
Changes in Proportion and Differences Between	458	1,476
Total	\$6,750	\$19,547

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,011)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,744)
Total	(\$2,755)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,510

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,454)
2023	(2,461)
2024	(1,535)
2025	(4,347)
2026	0
Thereafter	0
Total	(\$12,797)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,630	\$11,711	(\$4,069)

PERF Net Pension Liability - Unaudited

HUNTINGBURG PUBLIC LIBRARY - 1505000

Net Pension Liability as of 2020	\$26,579
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53
- Net Difference Between Projected and Actual Investment	(17,481)
- Change of Assumptions	8,798
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,027
Pension Expense/Income	(2,755)
Contributions	(5,510)
Total Activity in FY 2021	(14,868)
Net Pension Liability as of 2021	\$11,711

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1506000
 Submission Unit Name: CITY OF PRINCETON

Wages: \$1,438,875 Proportionate Share: 0.0002610

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$791,343	\$343,436

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,747	\$6,857
Net Difference Between Projected and Actual	0	445,921
Change of Assumptions	172,751	77,142
Changes in Proportion and Differences Between	1,106	27,490
Total	\$185,604	\$557,410

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$29,651)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(66,103)
Total	(\$95,754)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,155

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$111,378)
2023	(84,927)
2024	(48,036)
2025	(127,465)
2026	0
Thereafter	0
Total	(\$371,806)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$898,236	\$343,436	(\$119,340)

PERF Net Pension Liability - Unaudited

CITY OF PRINCETON - 1506000

Net Pension Liability as of 2020	\$791,343
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,495
- Net Difference Between Projected and Actual Investment	(513,647)
- Change of Assumptions	260,492
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,662
Pension Expense/Income	(95,754)
Contributions	(161,155)
Total Activity in FY 2021	(447,907)
Net Pension Liability as of 2021	\$343,436

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1507000
 Submission Unit Name: NORTH JUDSON-SAN PIERRE SCHOOLS

Wages: \$1,283,426 Proportionate Share: 0.0002328

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$691,066	\$306,329

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,477	\$6,116
Net Difference Between Projected and Actual	0	397,741
Change of Assumptions	154,086	68,807
Changes in Proportion and Differences Between	17,418	5,349
Total	\$181,981	\$478,013

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$26,448)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,778)
Total	(\$35,226)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$142,310

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$80,148)
2023	(62,586)
2024	(39,607)
2025	(113,691)
2026	0
Thereafter	0
Total	(\$296,032)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$801,186	\$306,329	(\$106,446)

PERF Net Pension Liability - Unaudited
NORTH JUDSON-SAN PIERRE SCHOOLS - 1507000

Net Pension Liability as of 2020	\$691,066
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,395
- Net Difference Between Projected and Actual Investment	(456,885)
- Change of Assumptions	229,268
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,021
Pension Expense/Income	(35,226)
Contributions	(142,310)
Total Activity in FY 2021	(384,737)
Net Pension Liability as of 2021	\$306,329

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1508000
 Submission Unit Name: TOWN OF ROYAL CENTER

Wages: \$119,500 Proportionate Share: 0.0000217

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$65,543	\$28,554

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$977	\$570
Net Difference Between Projected and Actual	0	37,075
Change of Assumptions	14,363	6,414
Changes in Proportion and Differences Between	91	843
Total	\$15,431	\$44,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,465)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(651)
Total	(\$3,116)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,384

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$8,280)
2023	(6,657)
2024	(3,936)
2025	(10,598)
2026	0
Thereafter	0
Total	(\$29,471)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$74,681	\$28,554	(\$9,922)

PERF Net Pension Liability - Unaudited

TOWN OF ROYAL CENTER - 1508000

Net Pension Liability as of 2020	\$65,543
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	126
- Net Difference Between Projected and Actual Investment	(42,684)
- Change of Assumptions	21,605
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	464
Pension Expense/Income	(3,116)
Contributions	(13,384)
Total Activity in FY 2021	(36,989)
Net Pension Liability as of 2021	\$28,554

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1509000
 Submission Unit Name: WHITE RIVER VALLEY SCHOOL CORPORATION

Wages: \$893,260 Proportionate Share: 0.0001620

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$491,418	\$213,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,291	\$4,256
Net Difference Between Projected and Actual	0	276,778
Change of Assumptions	107,225	47,881
Changes in Proportion and Differences Between	967	20,188
Total	\$115,483	\$349,103

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$18,404)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,405)
Total	(\$36,809)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,822

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$68,136)
2023	(56,450)
2024	(29,919)
2025	(79,115)
2026	0
Thereafter	0
Total	(\$233,620)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$557,526	\$213,167	(\$74,073)

PERF Net Pension Liability - Unaudited

WHITE RIVER VALLEY SCHOOL CORPORATION - 1509000

Net Pension Liability as of 2020	\$491,418
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	926
- Net Difference Between Projected and Actual Investment	(318,835)
- Change of Assumptions	161,735
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,554
Pension Expense/Income	(36,809)
Contributions	(99,822)
Total Activity in FY 2021	(278,251)
Net Pension Liability as of 2021	\$213,167

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1510000
 Submission Unit Name: TOWN OF NASHVILLE

Wages: \$833,197 Proportionate Share: 0.0001511

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$454,267	\$198,825

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,800	\$3,970
Net Difference Between Projected and Actual	0	258,156
Change of Assumptions	100,010	44,660
Changes in Proportion and Differences Between	4,446	26,696
Total	\$111,256	\$333,482

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$17,166)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,735)
Total	(\$40,901)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,161

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$65,199)
2023	(55,033)
2024	(28,199)
2025	(73,795)
2026	0
Thereafter	0
Total	(\$222,226)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$520,013	\$198,825	(\$69,089)

PERF Net Pension Liability - Unaudited

TOWN OF NASHVILLE - 1510000

Net Pension Liability as of 2020	\$454,267
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	881
- Net Difference Between Projected and Actual Investment	(297,034)
- Change of Assumptions	150,000
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,773
Pension Expense/Income	(40,901)
Contributions	(87,161)
Total Activity in FY 2021	(255,442)
Net Pension Liability as of 2021	\$198,825

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1511000
 Submission Unit Name: JACKSON COUNTY PUBLIC LIBRARY

Wages: \$707,949 Proportionate Share: 0.0001284

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$367,280	\$168,955

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,779	\$3,374
Net Difference Between Projected and Actual	0	219,372
Change of Assumptions	84,985	37,950
Changes in Proportion and Differences Between	20,324	7,749
Total	\$111,088	\$268,445

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,587)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,809)
Total	(\$18,396)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,291

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$45,685)
2023	(30,624)
2024	(18,342)
2025	(62,706)
2026	0
Thereafter	0
Total	(\$157,357)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$441,891	\$168,955	(\$58,710)

PERF Net Pension Liability - Unaudited

JACKSON COUNTY PUBLIC LIBRARY - 1511000

Net Pension Liability as of 2020	\$367,280
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	829
- Net Difference Between Projected and Actual Investment	(250,805)
- Change of Assumptions	123,561
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,777
Pension Expense/Income	(18,396)
Contributions	(79,291)
Total Activity in FY 2021	(198,325)
Net Pension Liability as of 2021	\$168,955

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1512000
 Submission Unit Name: WASHINGTON COMMUNITY SCHOOLS

Wages: \$1,175,042 Proportionate Share: 0.0002131

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$629,752	\$280,407

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,591	\$5,599
Net Difference Between Projected and Actual	0	364,083
Change of Assumptions	141,047	62,985
Changes in Proportion and Differences Between	37,336	1,226
Total	\$187,974	\$433,893

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$24,210)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	455
Total	(\$23,755)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$131,600

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$57,962)
2023	(48,597)
2024	(35,288)
2025	(104,072)
2026	0
Thereafter	0
Total	(\$245,919)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$733,388	\$280,407	(\$97,439)

PERF Net Pension Liability - Unaudited
WASHINGTON COMMUNITY SCHOOLS - 1512000

Net Pension Liability as of 2020	\$629,752
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,290
- Net Difference Between Projected and Actual Investment	(417,980)
- Change of Assumptions	209,276
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,424
Pension Expense/Income	(23,755)
Contributions	(131,600)
Total Activity in FY 2021	(349,345)
Net Pension Liability as of 2021	\$280,407

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1513000
 Submission Unit Name: NORTHWEST HENDRICKS SCHOOLS

Wages: \$1,300,986 Proportionate Share: 0.0002360

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$712,813	\$310,540

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,621	\$6,201
Net Difference Between Projected and Actual	0	403,208
Change of Assumptions	156,204	69,753
Changes in Proportion and Differences Between	11,123	1,386
Total	\$177,948	\$480,548

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$26,811)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,797)
Total	(\$55,608)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$145,705

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$76,960)
2023	(67,600)
2024	(42,784)
2025	(115,256)
2026	0
Thereafter	0
Total	(\$302,600)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$812,198	\$310,540	(\$107,909)

PERF Net Pension Liability - Unaudited

NORTHWEST HENDRICKS SCHOOLS - 1513000

Net Pension Liability as of 2020	\$712,813
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,361
- Net Difference Between Projected and Actual Investment	(464,213)
- Change of Assumptions	234,971
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,921
Pension Expense/Income	(55,608)
Contributions	(145,705)
Total Activity in FY 2021	(402,273)
Net Pension Liability as of 2021	\$310,540

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1514000
 Submission Unit Name: SPRINGS VALLEY COMMUNITY SCHOOLS

Wages: \$1,264,230 Proportionate Share: 0.0002293

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$709,491	\$301,724

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,320	\$6,025
Net Difference Between Projected and Actual	0	391,761
Change of Assumptions	151,769	67,773
Changes in Proportion and Differences Between	12,308	16,249
Total	\$174,397	\$481,808

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$26,050)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,142
Total	(\$21,908)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,814

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$80,322)
2023	(69,312)
2024	(45,792)
2025	(111,985)
2026	0
Thereafter	0
Total	(\$307,411)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$789,140	\$301,724	(\$104,846)

PERF Net Pension Liability - Unaudited
SPRINGS VALLEY COMMUNITY SCHOOLS - 1514000

Net Pension Liability as of 2020	\$709,491
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,251
- Net Difference Between Projected and Actual Investment	(452,482)
- Change of Assumptions	231,824
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,638)
Pension Expense/Income	(21,908)
Contributions	(140,814)
Total Activity in FY 2021	(407,767)
Net Pension Liability as of 2021	\$301,724

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1515000
 Submission Unit Name: TOWN OF JAMESTOWN

Wages: \$211,645 Proportionate Share: 0.0000384

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$115,681	\$50,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,728	\$1,009
Net Difference Between Projected and Actual	0	65,607
Change of Assumptions	25,416	11,350
Changes in Proportion and Differences Between	406	10,508
Total	\$27,550	\$88,474

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,363)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,463)
Total	(\$9,826)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,639

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$20,398)
2023	(14,870)
2024	(6,902)
2025	(18,754)
2026	0
Thereafter	0
Total	(\$60,924)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$132,154	\$50,529	(\$17,558)

PERF Net Pension Liability - Unaudited

TOWN OF JAMESTOWN - 1515000

Net Pension Liability as of 2020	\$115,681
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	222
- Net Difference Between Projected and Actual Investment	(75,507)
- Change of Assumptions	38,169
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,429
Pension Expense/Income	(9,826)
Contributions	(23,639)
Total Activity in FY 2021	(65,152)
Net Pension Liability as of 2021	\$50,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1517000
 Submission Unit Name: POSEY TOWNSHIP - FAYETTE COUNTY

Wages: \$3,350 Proportionate Share: 0.0000006

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,812	\$790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27	\$16
Net Difference Between Projected and Actual	0	1,025
Change of Assumptions	397	177
Changes in Proportion and Differences Between	0	4
Total	\$424	\$1,222

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$68)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(95)
Total	(\$163)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$375

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$220)
2023	(176)
2024	(108)
2025	(294)
2026	0
Thereafter	0
Total	(\$798)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,065	\$790	(\$274)

PERF Net Pension Liability - Unaudited

POSEY TOWNSHIP - FAYETTE COUNTY - 1517000

Net Pension Liability as of 2020	\$1,812
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3
- Net Difference Between Projected and Actual Investment	(1,180)
- Change of Assumptions	598
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95
Pension Expense/Income	(163)
Contributions	(375)
Total Activity in FY 2021	(1,022)
Net Pension Liability as of 2021	\$790

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1518000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK

Wages: \$509,430 Proportionate Share: 0.0000924

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$337,982	\$121,584

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,159	\$2,428
Net Difference Between Projected and Actual	0	157,866
Change of Assumptions	61,158	27,310
Changes in Proportion and Differences Between	113	76,118
Total	\$65,430	\$263,722

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$10,497)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,172)
Total	(\$48,669)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,304

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$66,752)
2023	(54,936)
2024	(31,480)
2025	(45,124)
2026	0
Thereafter	0
Total	(\$198,292)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$317,996	\$121,584	(\$42,249)

PERF Net Pension Liability - Unaudited
METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK - 1518000

Net Pension Liability as of 2020	\$337,982
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	281
- Net Difference Between Projected and Actual Investment	(186,792)
- Change of Assumptions	104,269
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,183)
Pension Expense/Income	(48,669)
Contributions	(54,304)
Total Activity in FY 2021	(216,398)
Net Pension Liability as of 2021	\$121,584

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1519000
 Submission Unit Name: TOWN OF GRABILL

Wages: \$40,965 Proportionate Share: 0.0000074

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$22,351	\$9,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$333	\$194
Net Difference Between Projected and Actual	0	12,643
Change of Assumptions	4,898	2,187
Changes in Proportion and Differences Between	109	30
Total	\$5,340	\$15,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$841)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(65)
Total	(\$906)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,588

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,578)
2023	(2,185)
2024	(1,339)
2025	(3,612)
2026	0
Thereafter	0
Total	(\$9,714)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,467	\$9,737	(\$3,384)

PERF Net Pension Liability - Unaudited

TOWN OF GRABILL - 1519000

Net Pension Liability as of 2020	\$22,351
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43
- Net Difference Between Projected and Actual Investment	(14,556)
- Change of Assumptions	7,368
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25
Pension Expense/Income	(906)
Contributions	(4,588)
Total Activity in FY 2021	(12,614)
Net Pension Liability as of 2021	\$9,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1520000
 Submission Unit Name: TOWN OF FISHERS

Wages: \$12,739,598 Proportionate Share: 0.0023107

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$6,859,919	\$3,040,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,995	\$60,710
Net Difference Between Projected and Actual	0	3,947,849
Change of Assumptions	1,529,406	682,960
Changes in Proportion and Differences Between	247,536	14,468
Total	\$1,880,937	\$4,705,987

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$262,512)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	175,878
Total	(\$86,634)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,425,389

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$682,539)
2023	(623,513)
2024	(390,512)
2025	(1,128,486)
2026	0
Thereafter	0
Total	(\$2,825,050)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,952,317	\$3,040,529	(\$1,056,552)

PERF Net Pension Liability - Unaudited

TOWN OF FISHERS - 1520000

Net Pension Liability as of 2020	\$6,859,919
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,850
- Net Difference Between Projected and Actual Investment	(4,534,947)
- Change of Assumptions	2,275,766
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(62,036)
Pension Expense/Income	(86,634)
Contributions	(1,425,389)
Total Activity in FY 2021	(3,819,390)
Net Pension Liability as of 2021	\$3,040,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1521000
 Submission Unit Name: TOWN OF OTTERBEIN

Wages: \$348,194 Proportionate Share: 0.0000632

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$185,150	\$83,162

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,844	\$1,660
Net Difference Between Projected and Actual	0	107,978
Change of Assumptions	41,831	18,680
Changes in Proportion and Differences Between	9,782	387
Total	\$54,457	\$128,705

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,180)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,256
Total	\$2,076

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,998

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$16,789)
2023	(16,510)
2024	(10,083)
2025	(30,866)
2026	0
Thereafter	0
Total	(\$74,248)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$217,504	\$83,162	(\$28,898)

PERF Net Pension Liability - Unaudited

TOWN OF OTTERBEIN - 1521000

Net Pension Liability as of 2020	\$185,150
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	390
- Net Difference Between Projected and Actual Investment	(123,824)
- Change of Assumptions	61,729
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,361)
Pension Expense/Income	2,076
Contributions	(38,998)
Total Activity in FY 2021	(101,988)
Net Pension Liability as of 2021	\$83,162

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1522000
 Submission Unit Name: TOWN OF GREENTOWN

Wages: \$219,413 Proportionate Share: 0.0000398

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$144,375	\$52,371

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,791	\$1,046
Net Difference Between Projected and Actual	0	67,999
Change of Assumptions	26,343	11,763
Changes in Proportion and Differences Between	8,339	20,184
Total	\$36,473	\$100,992

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,522)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,887
Total	(\$2,635)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,574

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$16,265)
2023	(15,799)
2024	(13,017)
2025	(19,438)
2026	0
Thereafter	0
Total	(\$64,519)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$136,972	\$52,371	(\$18,198)

PERF Net Pension Liability - Unaudited

TOWN OF GREENTOWN - 1522000

Net Pension Liability as of 2020	\$144,375
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	125
- Net Difference Between Projected and Actual Investment	(80,355)
- Change of Assumptions	44,662
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,227)
Pension Expense/Income	(2,635)
Contributions	(24,574)
Total Activity in FY 2021	(92,004)
Net Pension Liability as of 2021	\$52,371

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1523000
 Submission Unit Name: SCOTT COUNTY PUBLIC LIBRARY

Wages: \$209,207 Proportionate Share: 0.0000379

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$146,489	\$49,871

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,706	\$996
Net Difference Between Projected and Actual	0	64,752
Change of Assumptions	25,085	11,202
Changes in Proportion and Differences Between	209	33,427
Total	\$27,000	\$110,377

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,306)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,299)
Total	(\$8,605)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,431

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$29,447)
2023	(20,871)
2024	(14,550)
2025	(18,509)
2026	0
Thereafter	0
Total	(\$83,377)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$130,434	\$49,871	(\$17,330)

PERF Net Pension Liability - Unaudited

SCOTT COUNTY PUBLIC LIBRARY - 1523000

Net Pension Liability as of 2020	\$146,489
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82
- Net Difference Between Projected and Actual Investment	(77,289)
- Change of Assumptions	44,405
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,780)
Pension Expense/Income	(8,605)
Contributions	(23,431)
Total Activity in FY 2021	(96,618)
Net Pension Liability as of 2021	\$49,871

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1524000

Submission Unit Name: PAOLI COMMUNITY SCHOOL CORPORATION

Wages: \$1,579,436 Proportionate Share: 0.0002865

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$907,024	\$376,990

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,894	\$7,527
Net Difference Between Projected and Actual	0	489,488
Change of Assumptions	189,629	84,679
Changes in Proportion and Differences Between	1,072	67,036
Total	\$203,595	\$648,730

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$32,548)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,264)
Total	(\$57,812)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$176,886

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$135,761)
2023	(107,512)
2024	(61,944)
2025	(139,918)
2026	0
Thereafter	0
Total	(\$445,135)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$985,995	\$376,990	(\$131,000)

PERF Net Pension Liability - Unaudited
PAOLI COMMUNITY SCHOOL CORPORATION - 1524000

Net Pension Liability as of 2020	\$907,024
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,475
- Net Difference Between Projected and Actual Investment	(567,115)
- Change of Assumptions	293,936
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,632)
Pension Expense/Income	(57,812)
Contributions	(176,886)
Total Activity in FY 2021	(530,034)
Net Pension Liability as of 2021	\$376,990

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1525000
 Submission Unit Name: CITY OF NORTH VERNON

Wages: \$2,105,390 Proportionate Share: 0.0003819

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,113,317	\$502,522

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,188	\$10,034
Net Difference Between Projected and Actual	0	652,479
Change of Assumptions	252,772	112,876
Changes in Proportion and Differences Between	34,454	32,728
Total	\$304,414	\$808,117

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$43,387)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,903)
Total	(\$60,290)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$235,804

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$154,976)
2023	(102,634)
2024	(59,585)
2025	(186,508)
2026	0
Thereafter	0
Total	(\$503,703)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,314,316	\$502,522	(\$174,621)

PERF Net Pension Liability - Unaudited

CITY OF NORTH VERNON - 1525000

Net Pension Liability as of 2020	\$1,113,317
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,377
- Net Difference Between Projected and Actual Investment	(747,761)
- Change of Assumptions	371,865
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,818
Pension Expense/Income	(60,290)
Contributions	(235,804)
Total Activity in FY 2021	(610,795)
Net Pension Liability as of 2021	\$502,522

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1526000
 Submission Unit Name: SOUTHWEST ALLEN COUNTY FIRE DISTRICT

Wages: \$601,784 Proportionate Share: 0.0001091

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$323,182	\$143,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,910	\$2,866
Net Difference Between Projected and Actual	0	186,398
Change of Assumptions	72,211	32,246
Changes in Proportion and Differences Between	5,693	7,279
Total	\$82,814	\$228,789

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,395)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,389)
Total	(\$22,784)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,400

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$44,085)
2023	(30,363)
2024	(18,246)
2025	(53,281)
2026	0
Thereafter	0
Total	(\$145,975)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$375,470	\$143,559	(\$49,885)

PERF Net Pension Liability - Unaudited
SOUTHWEST ALLEN COUNTY FIRE DISTRICT - 1526000

Net Pension Liability as of 2020	\$323,182
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	657
- Net Difference Between Projected and Actual Investment	(214,057)
- Change of Assumptions	107,303
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,658
Pension Expense/Income	(22,784)
Contributions	(67,400)
Total Activity in FY 2021	(179,623)
Net Pension Liability as of 2021	\$143,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1527000
 Submission Unit Name: NORTH PUTNAM COMMUNITY SCHOOL CORPORATION

Wages: \$1,360,734 Proportionate Share: 0.0002468

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$856,282	\$324,751

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,107	\$6,484
Net Difference Between Projected and Actual	0	421,660
Change of Assumptions	163,352	72,945
Changes in Proportion and Differences Between	9,373	125,284
Total	\$183,832	\$626,373

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$28,038)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,144)
Total	(\$71,182)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$147,015

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$129,960)
2023	(119,544)
2024	(72,506)
2025	(120,531)
2026	0
Thereafter	0
Total	(\$442,541)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$849,367	\$324,751	(\$112,848)

PERF Net Pension Liability - Unaudited

NORTH PUTNAM COMMUNITY SCHOOL CORPORATION - 1527000

Net Pension Liability as of 2020	\$856,282
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	949
- Net Difference Between Projected and Actual Investment	(494,944)
- Change of Assumptions	268,820
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(88,159)
Pension Expense/Income	(71,182)
Contributions	(147,015)
Total Activity in FY 2021	(531,531)
Net Pension Liability as of 2021	\$324,751

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1528000
 Submission Unit Name: DAVIESS-MARTIN SPECIAL EDUCATION COOPERATIVE

Wages: \$194,044 Proportionate Share: 0.0000352

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$120,816	\$46,318

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,584	\$925
Net Difference Between Projected and Actual	0	60,139
Change of Assumptions	23,298	10,404
Changes in Proportion and Differences Between	2,209	32,923
Total	\$27,091	\$104,391

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,999)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,545)
Total	(\$17,544)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,732

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$26,144)
2023	(24,102)
2024	(9,863)
2025	(17,191)
2026	0
Thereafter	0
Total	(\$77,300)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$121,141	\$46,318	(\$16,095)

PERF Net Pension Liability - Unaudited

DAVISS-MARTIN SPECIAL EDUCATION COOPERATIVE - 1528000

Net Pension Liability as of 2020	\$120,816
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	140
- Net Difference Between Projected and Actual Investment	(70,479)
- Change of Assumptions	38,067
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,950)
Pension Expense/Income	(17,544)
Contributions	(21,732)
Total Activity in FY 2021	(74,498)
Net Pension Liability as of 2021	\$46,318

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1529000
 Submission Unit Name: TOWN OF ADVANCE

Wages: \$107,767 Proportionate Share: 0.0000195

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$59,502	\$25,659

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$878	\$512
Net Difference Between Projected and Actual	0	33,316
Change of Assumptions	12,907	5,764
Changes in Proportion and Differences Between	15,814	5,148
Total	\$29,599	\$44,740

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,215)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,027)
Total	(\$16,242)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,070

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,202)
2023	1,257
2024	(3,674)
2025	(9,522)
2026	0
Thereafter	0
Total	(\$15,141)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$67,110	\$25,659	(\$8,916)

PERF Net Pension Liability - Unaudited

TOWN OF ADVANCE - 1529000

Net Pension Liability as of 2020	\$59,502
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	111
- Net Difference Between Projected and Actual Investment	(38,408)
- Change of Assumptions	19,541
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,225
Pension Expense/Income	(16,242)
Contributions	(12,070)
Total Activity in FY 2021	(33,843)
Net Pension Liability as of 2021	\$25,659

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1531000

Submission Unit Name: TOWN OF MERRILLVILLE

Wages: \$3,060,550 Proportionate Share: 0.0005551

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,634,335	\$730,427

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,983	\$14,584
Net Difference Between Projected and Actual	0	948,393
Change of Assumptions	367,410	164,068
Changes in Proportion and Differences Between	57,408	7,402
Total	\$449,801	\$1,134,447

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$63,063)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,221
Total	(\$57,842)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$341,221

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$179,959)
2023	(142,794)
2024	(90,798)
2025	(271,095)
2026	0
Thereafter	0
Total	(\$684,646)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,910,387	\$730,427	(\$253,816)

PERF Net Pension Liability - Unaudited

TOWN OF MERRILLVILLE - 1531000

Net Pension Liability as of 2020	\$1,634,335
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,386
- Net Difference Between Projected and Actual Investment	(1,088,266)
- Change of Assumptions	543,869
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,166
Pension Expense/Income	(57,842)
Contributions	(341,221)
Total Activity in FY 2021	(903,908)
Net Pension Liability as of 2021	\$730,427

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1532000
 Submission Unit Name: CONNERSVILLE UTILITIES

Wages: \$1,577,354 Proportionate Share: 0.0002861

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$803,727	\$376,464

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,876	\$7,517
Net Difference Between Projected and Actual	0	488,804
Change of Assumptions	189,364	84,561
Changes in Proportion and Differences Between	51,022	30,915
Total	\$253,262	\$611,797

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$32,503)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,481
Total	(\$22,022)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$173,253

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$101,461)
2023	(79,261)
2024	(38,089)
2025	(139,724)
2026	0
Thereafter	0
Total	(\$358,535)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$984,618	\$376,464	(\$130,817)

PERF Net Pension Liability - Unaudited

CONNERSVILLE UTILITIES - 1532000

Net Pension Liability as of 2020	\$803,727
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,910
- Net Difference Between Projected and Actual Investment	(557,590)
- Change of Assumptions	272,266
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,426
Pension Expense/Income	(22,022)
Contributions	(173,253)
Total Activity in FY 2021	(427,263)
Net Pension Liability as of 2021	\$376,464

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1533000
 Submission Unit Name: CLAY TOWNSHIP, HAMILTON COUNTY

Wages: \$275,988 Proportionate Share: 0.0000501

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$144,073	\$65,924

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,255	\$1,316
Net Difference Between Projected and Actual	0	85,596
Change of Assumptions	33,160	14,808
Changes in Proportion and Differences Between	13,302	1,897
Total	\$48,717	\$103,617

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,692)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,251
Total	\$3,559

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,231

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$11,648)
2023	(11,077)
2024	(7,708)
2025	(24,467)
2026	0
Thereafter	0
Total	(\$54,900)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$172,420	\$65,924	(\$22,908)

PERF Net Pension Liability - Unaudited
CLAY TOWNSHIP, HAMILTON COUNTY - 1533000

Net Pension Liability as of 2020	\$144,073
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	320
- Net Difference Between Projected and Actual Investment	(97,926)
- Change of Assumptions	48,371
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,242)
Pension Expense/Income	3,559
Contributions	(29,231)
Total Activity in FY 2021	(78,149)
Net Pension Liability as of 2021	\$65,924

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1534000
 Submission Unit Name: TOWN OF HAMILTON

Wages: \$559,176 Proportionate Share: 0.0001014

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$283,313	\$133,427

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,564	\$2,664
Net Difference Between Projected and Actual	0	173,243
Change of Assumptions	67,115	29,970
Changes in Proportion and Differences Between	20,793	9,698
Total	\$92,472	\$215,575

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,520)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,271
Total	(\$9,249)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,628

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$33,314)
2023	(27,405)
2024	(12,864)
2025	(49,520)
2026	0
Thereafter	0
Total	(\$123,103)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$348,970	\$133,427	(\$46,364)

PERF Net Pension Liability - Unaudited

TOWN OF HAMILTON - 1534000

Net Pension Liability as of 2020	\$283,313
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	685
- Net Difference Between Projected and Actual Investment	(197,490)
- Change of Assumptions	96,176
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,620
Pension Expense/Income	(9,249)
Contributions	(62,628)
Total Activity in FY 2021	(149,886)
Net Pension Liability as of 2021	\$133,427

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1535000
 Submission Unit Name: PIKE COUNTY SCHOOL CORPORATION

Wages: \$2,018,093 Proportionate Share: 0.0003660

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,116,942	\$481,600

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,472	\$9,616
Net Difference Between Projected and Actual	0	625,314
Change of Assumptions	242,248	108,177
Changes in Proportion and Differences Between	76,571	11,798
Total	\$335,291	\$754,905

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$41,580)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	50,232
Total	\$8,652

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$225,732

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$82,130)
2023	(89,584)
2024	(69,155)
2025	(178,745)
2026	0
Thereafter	0
Total	(\$419,614)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,259,596	\$481,600	(\$167,351)

PERF Net Pension Liability - Unaudited
PIKE COUNTY SCHOOL CORPORATION - 1535000

Net Pension Liability as of 2020	\$1,116,942
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,063
- Net Difference Between Projected and Actual Investment	(720,906)
- Change of Assumptions	366,795
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(66,214)
Pension Expense/Income	8,652
Contributions	(225,732)
Total Activity in FY 2021	(635,342)
Net Pension Liability as of 2021	\$481,600

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1536000

Submission Unit Name: NOBLESVILLE TOWNSHIP, HAMILTON COUNTY

Wages: \$279,934 Proportionate Share: 0.0000508

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$138,938	\$66,845

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,286	\$1,335
Net Difference Between Projected and Actual	0	86,792
Change of Assumptions	33,624	15,015
Changes in Proportion and Differences Between	18,987	4,546
Total	\$54,897	\$107,688

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,771)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	290
Total	(\$5,481)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,671

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$13,689)
2023	(8,201)
2024	(6,092)
2025	(24,809)
2026	0
Thereafter	0
Total	(\$52,791)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$174,829	\$66,845	(\$23,228)

PERF Net Pension Liability - Unaudited
NOBLESVILLE TOWNSHIP, HAMILTON COUNTY - 1536000

Net Pension Liability as of 2020	\$138,938
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	354
- Net Difference Between Projected and Actual Investment	(98,683)
- Change of Assumptions	47,558
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,830
Pension Expense/Income	(5,481)
Contributions	(29,671)
Total Activity in FY 2021	(72,093)
Net Pension Liability as of 2021	\$66,845

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1538000

Submission Unit Name: TOWN OF SELMA-LIBERTY REGIONAL WASTE DISTRICT

Wages: \$73,311 Proportionate Share: 0.0000133

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$39,869	\$17,501

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$599	\$349
Net Difference Between Projected and Actual	0	22,723
Change of Assumptions	8,803	3,931
Changes in Proportion and Differences Between	310	1,593
Total	\$9,712	\$28,596

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,511)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(138)
Total	(\$1,649)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,211

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,560)
2023	(4,493)
2024	(2,336)
2025	(6,495)
2026	0
Thereafter	0
Total	(\$18,884)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$45,772	\$17,501	(\$6,081)

PERF Net Pension Liability - Unaudited

TOWN OF SELMA-LIBERTY REGIONAL WASTE DISTRICT - 1538000

Net Pension Liability as of 2020	\$39,869
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79
- Net Difference Between Projected and Actual Investment	(26,135)
- Change of Assumptions	13,179
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	369
Pension Expense/Income	(1,649)
Contributions	(8,211)
Total Activity in FY 2021	(22,368)
Net Pension Liability as of 2021	\$17,501

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1540000
 Submission Unit Name: LAWRENCEBURG PUBLIC LIBRARY

Wages: \$484,432 Proportionate Share: 0.0000879

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$226,832	\$115,663

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,956	\$2,309
Net Difference Between Projected and Actual	0	150,178
Change of Assumptions	58,179	25,980
Changes in Proportion and Differences Between	33,845	7,616
Total	\$95,980	\$186,083

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,986)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,634
Total	(\$5,352)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,257

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$26,579)
2023	(13,940)
2024	(6,656)
2025	(42,928)
2026	0
Thereafter	0
Total	(\$90,103)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$302,509	\$115,663	(\$40,192)

PERF Net Pension Liability - Unaudited

LAWRENCEBURG PUBLIC LIBRARY - 1540000

Net Pension Liability as of 2020	\$226,832
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	674
- Net Difference Between Projected and Actual Investment	(169,591)
- Change of Assumptions	79,461
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,896
Pension Expense/Income	(5,352)
Contributions	(54,257)
Total Activity in FY 2021	(111,169)
Net Pension Liability as of 2021	\$115,663

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1541000
 Submission Unit Name: CENTER TOWNSHIP - PORTER COUNTY

Wages: \$48,900 Proportionate Share: 0.0000089

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$27,486	\$11,711

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$401	\$234
Net Difference Between Projected and Actual	0	15,206
Change of Assumptions	5,891	2,631
Changes in Proportion and Differences Between	36	1,935
Total	\$6,328	\$20,006

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,011)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(424)
Total	(\$1,435)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,477

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,588)
2023	(2,980)
2024	(1,762)
2025	(4,348)
2026	0
Thereafter	0
Total	(\$13,678)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,630	\$11,711	(\$4,069)

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP - PORTER COUNTY - 1541000

Net Pension Liability as of 2020	\$27,486
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49
- Net Difference Between Projected and Actual Investment	(17,558)
- Change of Assumptions	8,987
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(341)
Pension Expense/Income	(1,435)
Contributions	(5,477)
Total Activity in FY 2021	(15,775)
Net Pension Liability as of 2021	\$11,711

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1542000
 Submission Unit Name: BARR-REEVE COMMUNITY SCHOOLS INC

Wages: \$887,017 Proportionate Share: 0.0001609

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$487,190	\$211,720

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,241	\$4,227
Net Difference Between Projected and Actual	0	274,899
Change of Assumptions	106,496	47,556
Changes in Proportion and Differences Between	23,840	1,940
Total	\$137,577	\$328,622

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$18,279)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,263
Total	(\$16)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,341

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$42,304)
2023	(40,704)
2024	(29,458)
2025	(78,579)
2026	0
Thereafter	0
Total	(\$191,045)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$553,740	\$211,720	(\$73,570)

PERF Net Pension Liability - Unaudited
BARR-REEVE COMMUNITY SCHOOLS INC - 1542000

Net Pension Liability as of 2020	\$487,190
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	923
- Net Difference Between Projected and Actual Investment	(316,595)
- Change of Assumptions	160,450
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,891)
Pension Expense/Income	(16)
Contributions	(99,341)
Total Activity in FY 2021	(275,470)
Net Pension Liability as of 2021	\$211,720

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1543000
 Submission Unit Name: CITY OF OAKLAND CITY

Wages: \$332,672 Proportionate Share: 0.0000603

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$160,081	\$79,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,714	\$1,584
Net Difference Between Projected and Actual	0	103,023
Change of Assumptions	39,911	17,823
Changes in Proportion and Differences Between	40,095	331
Total	\$82,720	\$122,761

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,851)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,194
Total	\$10,343

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,259

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,681)
2023	(3,281)
2024	(5,631)
2025	(29,448)
2026	0
Thereafter	0
Total	(\$40,041)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$207,524	\$79,346	(\$27,572)

PERF Net Pension Liability - Unaudited

CITY OF OAKLAND CITY - 1543000

Net Pension Liability as of 2020	\$160,081
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	443
- Net Difference Between Projected and Actual Investment	(116,723)
- Change of Assumptions	55,442
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,019
Pension Expense/Income	10,343
Contributions	(37,259)
Total Activity in FY 2021	(80,735)
Net Pension Liability as of 2021	\$79,346

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1544000
 Submission Unit Name: LAWRENCE TOWNSHIP - MARION COUNTY

Wages: \$681,096 Proportionate Share: 0.0001235

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$358,219	\$162,507

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,558	\$3,245
Net Difference Between Projected and Actual	0	211,001
Change of Assumptions	81,742	36,502
Changes in Proportion and Differences Between	12,220	34,378
Total	\$99,520	\$285,126

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,030)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(40,969)
Total	(\$54,999)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,670

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$64,659)
2023	(39,956)
2024	(20,677)
2025	(60,314)
2026	0
Thereafter	0
Total	(\$185,606)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$425,028	\$162,507	(\$56,470)

PERF Net Pension Liability - Unaudited
LAWRENCE TOWNSHIP - MARION COUNTY - 1544000

Net Pension Liability as of 2020	\$358,219
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	776
- Net Difference Between Projected and Actual Investment	(241,659)
- Change of Assumptions	119,878
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,962
Pension Expense/Income	(54,999)
Contributions	(67,670)
Total Activity in FY 2021	(195,712)
Net Pension Liability as of 2021	\$162,507

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1545000
 Submission Unit Name: TOWN OF ODON

Wages: \$262,184 Proportionate Share: 0.0000476

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$124,138	\$62,634

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,142	\$1,251
Net Difference Between Projected and Actual	0	81,325
Change of Assumptions	31,505	14,069
Changes in Proportion and Differences Between	16,367	1,930
Total	\$50,014	\$98,575

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,408)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,046)
Total	(\$10,454)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,365

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$12,816)
2023	(8,579)
2024	(3,919)
2025	(23,247)
2026	0
Thereafter	0
Total	(\$48,561)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$163,816	\$62,634	(\$21,765)

PERF Net Pension Liability - Unaudited

TOWN OF ODON - 1545000

Net Pension Liability as of 2020	\$124,138
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	359
- Net Difference Between Projected and Actual Investment	(91,949)
- Change of Assumptions	43,301
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,604
Pension Expense/Income	(10,454)
Contributions	(29,365)
Total Activity in FY 2021	(61,504)
Net Pension Liability as of 2021	\$62,634

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1546000
 Submission Unit Name: JASPER COUNTY PUBLIC LIBRARY

Wages: \$1,091,009 Proportionate Share: 0.0001979

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$595,622	\$260,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,907	\$5,200
Net Difference Between Projected and Actual	0	338,114
Change of Assumptions	130,986	58,492
Changes in Proportion and Differences Between	5,377	2,942
Total	\$145,270	\$404,748

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,483)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,733
Total	(\$15,750)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$122,193

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$68,805)
2023	(58,656)
2024	(35,367)
2025	(96,650)
2026	0
Thereafter	0
Total	(\$259,478)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$681,077	\$260,406	(\$90,488)

PERF Net Pension Liability - Unaudited

JASPER COUNTY PUBLIC LIBRARY - 1546000

Net Pension Liability as of 2020	\$595,622
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,151
- Net Difference Between Projected and Actual Investment	(389,090)
- Change of Assumptions	196,597
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,931)
Pension Expense/Income	(15,750)
Contributions	(122,193)
Total Activity in FY 2021	(335,216)
Net Pension Liability as of 2021	\$260,406

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1547000
 Submission Unit Name: BRISTOL PUBLIC LIBRARY

Wages: \$91,049 Proportionate Share: 0.0000165

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$47,420	\$21,711

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$743	\$434
Net Difference Between Projected and Actual	0	28,190
Change of Assumptions	10,921	4,877
Changes in Proportion and Differences Between	7,724	89
Total	\$19,388	\$33,590

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,875)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,565
Total	\$690

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,197

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$226)
2023	(3,511)
2024	(2,407)
2025	(8,058)
2026	0
Thereafter	0
Total	(\$14,202)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$56,785	\$21,711	(\$7,545)

PERF Net Pension Liability - Unaudited

BRISTOL PUBLIC LIBRARY - 1547000

Net Pension Liability as of 2020	\$47,420
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106
- Net Difference Between Projected and Actual Investment	(32,248)
- Change of Assumptions	15,924
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16
Pension Expense/Income	690
Contributions	(10,197)
Total Activity in FY 2021	(25,709)
Net Pension Liability as of 2021	\$21,711

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1548000
 Submission Unit Name: WASHINGTON TOWNSHIP LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP LIBRARY - 1548000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1549000
 Submission Unit Name: CLAY COMMUNITY SCHOOLS

Wages: \$6,345,760 Proportionate Share: 0.0011510

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,340,254	\$1,514,541

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,802	\$30,241
Net Difference Between Projected and Actual	0	1,966,493
Change of Assumptions	761,824	340,194
Changes in Proportion and Differences Between	114,722	75,898
Total	\$928,348	\$2,412,826

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$130,762)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(63,113)
Total	(\$193,875)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$708,764

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$414,012)
2023	(331,996)
2024	(176,351)
2025	(562,119)
2026	0
Thereafter	0
Total	(\$1,484,478)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,961,188	\$1,514,541	(\$526,287)

PERF Net Pension Liability - Unaudited

CLAY COMMUNITY SCHOOLS - 1549000

Net Pension Liability as of 2020	\$3,340,254
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,228
- Net Difference Between Projected and Actual Investment	(2,252,365)
- Change of Assumptions	1,117,599
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	204,464
Pension Expense/Income	(193,875)
Contributions	(708,764)
Total Activity in FY 2021	(1,825,713)
Net Pension Liability as of 2021	\$1,514,541

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1550000
 Submission Unit Name: CITY OF MONTPELIER

Wages: \$289,330 Proportionate Share: 0.0000525

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$160,987	\$69,082

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,363	\$1,379
Net Difference Between Projected and Actual	0	89,697
Change of Assumptions	34,749	15,517
Changes in Proportion and Differences Between	7,377	2,646
Total	\$44,489	\$109,239

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,964)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,376
Total	\$4,412

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,405

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$16,059)
2023	(12,953)
2024	(10,099)
2025	(25,639)
2026	0
Thereafter	0
Total	(\$64,750)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$180,680	\$69,082	(\$24,005)

PERF Net Pension Liability - Unaudited

CITY OF MONTPELIER - 1550000

Net Pension Liability as of 2020	\$160,987
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	293
- Net Difference Between Projected and Actual Investment	(103,475)
- Change of Assumptions	52,775
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,505)
Pension Expense/Income	4,412
Contributions	(32,405)
Total Activity in FY 2021	(91,905)
Net Pension Liability as of 2021	\$69,082

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1551000
 Submission Unit Name: CITY OF CONNERSVILLE

Wages: \$2,445,397 Proportionate Share: 0.0004435

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,300,884	\$583,578

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,960	\$11,652
Net Difference Between Projected and Actual	0	757,723
Change of Assumptions	293,544	131,083
Changes in Proportion and Differences Between	31,922	46,096
Total	\$345,426	\$946,554

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$50,385)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,608
Total	(\$48,777)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$266,889

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$177,583)
2023	(134,347)
2024	(72,604)
2025	(216,594)
2026	0
Thereafter	0
Total	(\$601,128)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,526,314	\$583,578	(\$202,787)

PERF Net Pension Liability - Unaudited

CITY OF CONNERSVILLE - 1551000

Net Pension Liability as of 2020	\$1,300,884
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,726
- Net Difference Between Projected and Actual Investment	(869,058)
- Change of Assumptions	433,511
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,181
Pension Expense/Income	(48,777)
Contributions	(266,889)
Total Activity in FY 2021	(717,306)
Net Pension Liability as of 2021	\$583,578

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1552000
 Submission Unit Name: NAPPANEE PUBLIC LIBRARY

Wages: \$507,906 Proportionate Share: 0.0000921

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$286,937	\$121,190

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,145	\$2,420
Net Difference Between Projected and Actual	0	157,354
Change of Assumptions	60,959	27,221
Changes in Proportion and Differences Between	11,651	7,756
Total	\$76,755	\$194,751

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$10,463)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,149
Total	(\$7,314)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,885

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$29,440)
2023	(24,781)
2024	(18,795)
2025	(44,980)
2026	0
Thereafter	0
Total	(\$117,996)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$316,964	\$121,190	(\$42,112)

PERF Net Pension Liability - Unaudited

NAPPANEE PUBLIC LIBRARY - 1552000

Net Pension Liability as of 2020	\$286,937
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	494
- Net Difference Between Projected and Actual Investment	(181,911)
- Change of Assumptions	93,524
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,655)
Pension Expense/Income	(7,314)
Contributions	(56,885)
Total Activity in FY 2021	(165,747)
Net Pension Liability as of 2021	\$121,190

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1553000
 Submission Unit Name: TOWN OF PITTSBORO

Wages: \$624,850 Proportionate Share: 0.0001133

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$286,937	\$149,086

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,099	\$2,977
Net Difference Between Projected and Actual	0	193,574
Change of Assumptions	74,991	33,487
Changes in Proportion and Differences Between	46,045	2,455
Total	\$126,135	\$232,493

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,872)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,347
Total	(\$6,525)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,983

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$26,124)
2023	(17,638)
2024	(7,264)
2025	(55,332)
2026	0
Thereafter	0
Total	(\$106,358)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$389,924	\$149,086	(\$51,806)

PERF Net Pension Liability - Unaudited

TOWN OF PITTSBORO - 1553000

Net Pension Liability as of 2020	\$286,937
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	891
- Net Difference Between Projected and Actual Investment	(218,131)
- Change of Assumptions	101,290
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,607
Pension Expense/Income	(6,525)
Contributions	(69,983)
Total Activity in FY 2021	(137,851)
Net Pension Liability as of 2021	\$149,086

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1554000
 Submission Unit Name: TOWN OF BUNKER HILL

Wages: \$201,908 Proportionate Share: 0.0000366

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$98,767	\$48,160

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,647	\$962
Net Difference Between Projected and Actual	0	62,531
Change of Assumptions	24,225	10,818
Changes in Proportion and Differences Between	28,617	6,787
Total	\$54,489	\$81,098

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,158)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,622
Total	\$8,464

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,614

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$6,132)
2023	1,201
2024	(3,803)
2025	(17,875)
2026	0
Thereafter	0
Total	(\$26,609)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$125,960	\$48,160	(\$16,735)

PERF Net Pension Liability - Unaudited

TOWN OF BUNKER HILL - 1554000

Net Pension Liability as of 2020	\$98,767
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	261
- Net Difference Between Projected and Actual Investment	(70,984)
- Change of Assumptions	33,986
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	280
Pension Expense/Income	8,464
Contributions	(22,614)
Total Activity in FY 2021	(50,607)
Net Pension Liability as of 2021	\$48,160

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1555000
 Submission Unit Name: PORTER COUNTY EDUCATION SERVICES

Wages: \$1,429,466 Proportionate Share: 0.0002593

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$784,698	\$341,199

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,670	\$6,813
Net Difference Between Projected and Actual	0	443,016
Change of Assumptions	171,625	76,640
Changes in Proportion and Differences Between	25,163	30,124
Total	\$208,458	\$556,593

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$29,458)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,526
Total	\$68

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$160,100

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$84,591)
2023	(89,540)
2024	(47,368)
2025	(126,636)
2026	0
Thereafter	0
Total	(\$348,135)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$892,386	\$341,199	(\$118,563)

PERF Net Pension Liability - Unaudited
PORTER COUNTY EDUCATION SERVICES - 1555000

Net Pension Liability as of 2020	\$784,698
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,490
- Net Difference Between Projected and Actual Investment	(510,174)
- Change of Assumptions	258,483
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,266)
Pension Expense/Income	68
Contributions	(160,100)
Total Activity in FY 2021	(443,499)
Net Pension Liability as of 2021	\$341,199

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1556000
 Submission Unit Name: JEFFERSON TOWNSHIP - PIKE COUNTY

Wages: \$8,355 Proportionate Share: 0.0000015

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,531	\$1,974

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68	\$39
Net Difference Between Projected and Actual	0	2,563
Change of Assumptions	993	443
Changes in Proportion and Differences Between	22	354
Total	\$1,083	\$3,399

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$170)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(596)
Total	(\$766)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$702

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$689)
2023	(577)
2024	(319)
2025	(731)
2026	0
Thereafter	0
Total	(\$2,316)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,162	\$1,974	(\$686)

PERF Net Pension Liability - Unaudited

JEFFERSON TOWNSHIP - PIKE COUNTY - 1556000

Net Pension Liability as of 2020	\$4,531
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10
- Net Difference Between Projected and Actual Investment	(2,951)
- Change of Assumptions	1,494
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	358
Pension Expense/Income	(766)
Contributions	(702)
Total Activity in FY 2021	(2,557)
Net Pension Liability as of 2021	\$1,974

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1557000
 Submission Unit Name: TOWN OF LADOGA

Wages: \$240,182 Proportionate Share: 0.0000436

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$133,803	\$57,371

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,962	\$1,146
Net Difference Between Projected and Actual	0	74,491
Change of Assumptions	28,858	12,887
Changes in Proportion and Differences Between	2,213	10,955
Total	\$33,033	\$99,479

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,953)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,977)
Total	(\$7,930)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,901

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$19,151)
2023	(17,586)
2024	(8,416)
2025	(21,293)
2026	0
Thereafter	0
Total	(\$66,446)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$150,050	\$57,371	(\$19,936)

PERF Net Pension Liability - Unaudited

TOWN OF LADOGA - 1557000

Net Pension Liability as of 2020	\$133,803
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	241
- Net Difference Between Projected and Actual Investment	(85,942)
- Change of Assumptions	43,850
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	250
Pension Expense/Income	(7,930)
Contributions	(26,901)
Total Activity in FY 2021	(76,432)
Net Pension Liability as of 2021	\$57,371

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1558000
 Submission Unit Name: TOWN OF WORTHINGTON

Wages: \$255,836 Proportionate Share: 0.0000464

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$121,118	\$61,055

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,088	\$1,219
Net Difference Between Projected and Actual	0	79,275
Change of Assumptions	30,711	13,714
Changes in Proportion and Differences Between	15,712	15,041
Total	\$48,511	\$109,249

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,271)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,985)
Total	(\$11,256)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,654

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$20,776)
2023	(13,462)
2024	(3,839)
2025	(22,661)
2026	0
Thereafter	0
Total	(\$60,738)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$159,686	\$61,055	(\$21,216)

PERF Net Pension Liability - Unaudited

TOWN OF WORTHINGTON - 1558000

Net Pension Liability as of 2020	\$121,118
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	349
- Net Difference Between Projected and Actual Investment	(89,641)
- Change of Assumptions	42,233
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,906
Pension Expense/Income	(11,256)
Contributions	(28,654)
Total Activity in FY 2021	(60,063)
Net Pension Liability as of 2021	\$61,055

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1559000
 Submission Unit Name: CENTRAL NINE CAREER CENTER

Wages: \$599,298 Proportionate Share: 0.0001087

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$321,672	\$143,033

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,892	\$2,856
Net Difference Between Projected and Actual	0	185,715
Change of Assumptions	71,946	32,128
Changes in Proportion and Differences Between	30,231	631
Total	\$107,069	\$221,330

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,349)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,793
Total	\$14,444

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,120

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$20,485)
2023	(22,580)
2024	(18,109)
2025	(53,087)
2026	0
Thereafter	0
Total	(\$114,261)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$374,093	\$143,033	(\$49,702)

PERF Net Pension Liability - Unaudited

CENTRAL NINE CAREER CENTER - 1559000

Net Pension Liability as of 2020	\$321,672
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	656
- Net Difference Between Projected and Actual Investment	(213,245)
- Change of Assumptions	106,841
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,215)
Pension Expense/Income	14,444
Contributions	(67,120)
Total Activity in FY 2021	(178,639)
Net Pension Liability as of 2021	\$143,033

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1560000

Submission Unit Name: WHITLEY COUNTY CONSOLIDATED SCHOOLS

Wages: \$5,236,192 Proportionate Share: 0.0009497

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,783,897	\$1,249,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,742	\$24,952
Net Difference Between Projected and Actual	0	1,622,570
Change of Assumptions	628,587	280,697
Changes in Proportion and Differences Between	109,200	7,761
Total	\$780,529	\$1,935,980

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$107,893)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	60,850
Total	(\$47,043)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$584,093

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$291,762)
2023	(247,538)
2024	(152,341)
2025	(463,810)
2026	0
Thereafter	0
Total	(\$1,155,451)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,268,410	\$1,249,661	(\$434,244)

PERF Net Pension Liability - Unaudited
WHITLEY COUNTY CONSOLIDATED SCHOOLS - 1560000

Net Pension Liability as of 2020	\$2,783,897
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,844
- Net Difference Between Projected and Actual Investment	(1,860,827)
- Change of Assumptions	927,938
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,945
Pension Expense/Income	(47,043)
Contributions	(584,093)
Total Activity in FY 2021	(1,534,236)
Net Pension Liability as of 2021	\$1,249,661

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1561000
 Submission Unit Name: HARRISON COUNTY PUBLIC LIBRARY

Wages: \$859,529 Proportionate Share: 0.0001559

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$489,606	\$205,141

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,016	\$4,096
Net Difference Between Projected and Actual	0	266,356
Change of Assumptions	103,187	46,078
Changes in Proportion and Differences Between	574	45,131
Total	\$110,777	\$361,661

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$17,711)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,440)
Total	(\$45,151)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,267

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$80,751)
2023	(61,242)
2024	(32,753)
2025	(76,138)
2026	0
Thereafter	0
Total	(\$250,884)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$536,533	\$205,141	(\$71,284)

PERF Net Pension Liability - Unaudited

HARRISON COUNTY PUBLIC LIBRARY - 1561000

Net Pension Liability as of 2020	\$489,606
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	820
- Net Difference Between Projected and Actual Investment	(308,258)
- Change of Assumptions	159,122
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,269
Pension Expense/Income	(45,151)
Contributions	(96,267)
Total Activity in FY 2021	(284,465)
Net Pension Liability as of 2021	\$205,141

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1562000
 Submission Unit Name: COATESVILLE LIBRARY

Wages: \$39,000 Proportionate Share: 0.0000071

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$20,841	\$9,343

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$320	\$187
Net Difference Between Projected and Actual	0	12,130
Change of Assumptions	4,699	2,099
Changes in Proportion and Differences Between	542	2,118
Total	\$5,561	\$16,534

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$807)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,672)
Total	(\$4,479)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,368

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,117)
2023	(2,243)
2024	(1,146)
2025	(3,467)
2026	0
Thereafter	0
Total	(\$10,973)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,435	\$9,343	(\$3,246)

PERF Net Pension Liability - Unaudited

COATESVILLE LIBRARY - 1562000

Net Pension Liability as of 2020	\$20,841
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44
- Net Difference Between Projected and Actual Investment	(13,914)
- Change of Assumptions	6,942
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,277
Pension Expense/Income	(4,479)
Contributions	(4,368)
Total Activity in FY 2021	(11,498)
Net Pension Liability as of 2021	\$9,343

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1563000
 Submission Unit Name: CITY OF NOBLESVILLE

Wages: \$11,732,670 Proportionate Share: 0.0021280

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$6,291,179	\$2,800,124

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,772	\$55,910
Net Difference Between Projected and Actual	0	3,635,705
Change of Assumptions	1,408,481	628,961
Changes in Proportion and Differences Between	326,151	15,533
Total	\$1,830,404	\$4,336,109

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$241,756)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	434,656
Total	\$192,900

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,309,696

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$613,508)
2023	(498,985)
2024	(353,952)
2025	(1,039,260)
2026	0
Thereafter	0
Total	(\$2,505,705)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,323,552	\$2,800,124	(\$973,014)

PERF Net Pension Liability - Unaudited

CITY OF NOBLESVILLE - 1563000

Net Pension Liability as of 2020	\$6,291,179
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,867
- Net Difference Between Projected and Actual Investment	(4,174,128)
- Change of Assumptions	2,090,339
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(303,337)
Pension Expense/Income	192,900
Contributions	(1,309,696)
Total Activity in FY 2021	(3,491,055)
Net Pension Liability as of 2021	\$2,800,124

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1564000
 Submission Unit Name: TOWN OF NORTH WEBSTER

Wages: \$349,604 Proportionate Share: 0.0000634

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$182,432	\$83,425

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,853	\$1,666
Net Difference Between Projected and Actual	0	108,319
Change of Assumptions	41,963	18,739
Changes in Proportion and Differences Between	9,164	4,936
Total	\$53,980	\$133,660

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,203)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,054
Total	(\$5,149)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,650

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$23,259)
2023	(15,820)
2024	(9,637)
2025	(30,964)
2026	0
Thereafter	0
Total	(\$79,680)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$218,192	\$83,425	(\$28,989)

PERF Net Pension Liability - Unaudited

TOWN OF NORTH WEBSTER - 1564000

Net Pension Liability as of 2020	\$182,432
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	404
- Net Difference Between Projected and Actual Investment	(123,932)
- Change of Assumptions	61,235
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,085
Pension Expense/Income	(5,149)
Contributions	(37,650)
Total Activity in FY 2021	(99,007)
Net Pension Liability as of 2021	\$83,425

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1565000
 Submission Unit Name: TOWN OF ROSSVILLE

Wages: \$259,153 Proportionate Share: 0.0000470

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$153,134	\$61,845

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,115	\$1,235
Net Difference Between Projected and Actual	0	80,300
Change of Assumptions	31,108	13,892
Changes in Proportion and Differences Between	212	15,591
Total	\$33,435	\$111,018

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,340)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,467)
Total	(\$13,807)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,025

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$25,463)
2023	(17,964)
2024	(11,201)
2025	(22,955)
2026	0
Thereafter	0
Total	(\$77,583)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$161,751	\$61,845	(\$21,490)

PERF Net Pension Liability - Unaudited

TOWN OF ROSSVILLE - 1565000

Net Pension Liability as of 2020	\$153,134
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	223
- Net Difference Between Projected and Actual Investment	(93,406)
- Change of Assumptions	49,123
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,397)
Pension Expense/Income	(13,807)
Contributions	(29,025)
Total Activity in FY 2021	(91,289)
Net Pension Liability as of 2021	\$61,845

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1566000
 Submission Unit Name: TOWN OF WESTPORT

Wages: \$380,456 Proportionate Share: 0.0000690

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$198,440	\$90,793

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,105	\$1,813
Net Difference Between Projected and Actual	0	117,887
Change of Assumptions	45,670	20,394
Changes in Proportion and Differences Between	13,481	3,942
Total	\$62,256	\$144,036

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,839)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,878)
Total	(\$10,717)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,611

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$22,620)
2023	(15,350)
2024	(10,112)
2025	(33,698)
2026	0
Thereafter	0
Total	(\$81,780)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$237,465	\$90,793	(\$31,550)

PERF Net Pension Liability - Unaudited

TOWN OF WESTPORT - 1566000

Net Pension Liability as of 2020	\$198,440
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	440
- Net Difference Between Projected and Actual Investment	(134,870)
- Change of Assumptions	66,623
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,488
Pension Expense/Income	(10,717)
Contributions	(42,611)
Total Activity in FY 2021	(107,647)
Net Pension Liability as of 2021	\$90,793

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1567000
 Submission Unit Name: TOWN OF DALEVILLE

Wages: \$349,086 Proportionate Share: 0.0000633

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$193,003	\$83,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,849	\$1,663
Net Difference Between Projected and Actual	0	108,149
Change of Assumptions	41,897	18,709
Changes in Proportion and Differences Between	4,660	14,910
Total	\$49,406	\$143,431

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	(9,207)
Total	(\$16,398)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,098

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$26,016)
2023	(25,189)
2024	(11,905)
2025	(30,915)
2026	0
Thereafter	0
Total	(\$94,025)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$217,848	\$83,293	(\$28,943)

PERF Net Pension Liability - Unaudited

TOWN OF DALEVILLE - 1567000

Net Pension Liability as of 2020	\$193,003
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	358
- Net Difference Between Projected and Actual Investment	(124,667)
- Change of Assumptions	63,402
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,693
Pension Expense/Income	(16,398)
Contributions	(39,098)
Total Activity in FY 2021	(109,710)
Net Pension Liability as of 2021	\$83,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1568000
 Submission Unit Name: COLUMBUS TOWNSHIP - BARTHOLOMEW COUNTY

Wages: \$369,150 Proportionate Share: 0.0000670

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$196,326	\$88,162

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,015	\$1,760
Net Difference Between Projected and Actual	0	114,470
Change of Assumptions	44,346	19,803
Changes in Proportion and Differences Between	7,631	4,344
Total	\$54,992	\$140,377

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,612)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,626
Total	(\$4,986)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,344

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$22,136)
2023	(19,827)
2024	(10,701)
2025	(32,721)
2026	0
Thereafter	0
Total	(\$85,385)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$230,582	\$88,162	(\$30,635)

PERF Net Pension Liability - Unaudited

COLUMBUS TOWNSHIP - BARTHOLOMEW COUNTY - 1568000

Net Pension Liability as of 2020	\$196,326
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	413
- Net Difference Between Projected and Actual Investment	(131,272)
- Change of Assumptions	65,449
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,576
Pension Expense/Income	(4,986)
Contributions	(41,344)
Total Activity in FY 2021	(108,164)
Net Pension Liability as of 2021	\$88,162

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1569000
 Submission Unit Name: HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY

Wages: \$987,901 Proportionate Share: 0.0001792

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$527,663	\$235,800

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,065	\$4,708
Net Difference Between Projected and Actual	0	306,165
Change of Assumptions	118,609	52,965
Changes in Proportion and Differences Between	58,998	1,164
Total	\$185,672	\$365,002

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$20,358)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,017
Total	\$11,659

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,485

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$31,023)
2023	(31,535)
2024	(29,255)
2025	(87,517)
2026	0
Thereafter	0
Total	(\$179,330)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$616,720	\$235,800	(\$81,938)

PERF Net Pension Liability - Unaudited

HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY - 1569000

Net Pension Liability as of 2020	\$527,663
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,093
- Net Difference Between Projected and Actual Investment	(351,324)
- Change of Assumptions	175,587
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,393)
Pension Expense/Income	11,659
Contributions	(110,485)
Total Activity in FY 2021	(291,863)
Net Pension Liability as of 2021	\$235,800

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1570000
 Submission Unit Name: BAINBRIDGE TOWNSHIP - DUBOIS COUNTY

Wages: \$36,255 Proportionate Share: 0.0000066

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$19,633	\$8,685

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$297	\$173
Net Difference Between Projected and Actual	0	11,276
Change of Assumptions	4,368	1,951
Changes in Proportion and Differences Between	335	3,254
Total	\$5,000	\$16,654

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$750)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,365)
Total	(\$2,115)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,685)
2023	(3,099)
2024	(1,646)
2025	(3,224)
2026	0
Thereafter	0
Total	(\$11,654)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,714	\$8,685	(\$3,018)

PERF Net Pension Liability - Unaudited
BAINBRIDGE TOWNSHIP - DUBOIS COUNTY - 1570000

Net Pension Liability as of 2020	\$19,633
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40
- Net Difference Between Projected and Actual Investment	(12,956)
- Change of Assumptions	6,508
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(795)
Pension Expense/Income	(2,115)
Contributions	(1,630)
Total Activity in FY 2021	(10,948)
Net Pension Liability as of 2021	\$8,685

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1571000
 Submission Unit Name: ADAMS-WELLS SPECIAL SERVICES COOPERATIVE

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

ADAMS-WELLS SPECIAL SERVICES COOPERATIVE - 1571000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1572000

Submission Unit Name: TOWN OF FORT BRANCH

Wages: \$349,113 Proportionate Share: 0.0000633

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$164,007	\$83,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,849	\$1,663
Net Difference Between Projected and Actual	0	108,149
Change of Assumptions	41,897	18,709
Changes in Proportion and Differences Between	59,152	5,506
Total	\$103,898	\$134,027

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	20,193
Total	\$13,002

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,101

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$182)
2023	5,909
2024	(4,942)
2025	(30,914)
2026	0
Thereafter	0
Total	(\$30,129)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$217,848	\$83,293	(\$28,943)

PERF Net Pension Liability - Unaudited

TOWN OF FORT BRANCH - 1572000

Net Pension Liability as of 2020	\$164,007
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	482
- Net Difference Between Projected and Actual Investment	(122,185)
- Change of Assumptions	57,360
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,728
Pension Expense/Income	13,002
Contributions	(39,101)
Total Activity in FY 2021	(80,714)
Net Pension Liability as of 2021	\$83,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1573000
 Submission Unit Name: TOWN OF SPENCER

Wages: \$1,073,103 Proportionate Share: 0.0001946

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$535,214	\$256,064

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,758	\$5,113
Net Difference Between Projected and Actual	0	332,476
Change of Assumptions	128,802	57,517
Changes in Proportion and Differences Between	61,503	8,372
Total	\$199,063	\$403,478

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,108)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,469
Total	(\$13,639)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,188

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$52,529)
2023	(34,198)
2024	(22,650)
2025	(95,038)
2026	0
Thereafter	0
Total	(\$204,415)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$669,720	\$256,064	(\$88,980)

PERF Net Pension Liability - Unaudited

TOWN OF SPENCER - 1573000

Net Pension Liability as of 2020	\$535,214
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,349
- Net Difference Between Projected and Actual Investment	(378,282)
- Change of Assumptions	182,801
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,809
Pension Expense/Income	(13,639)
Contributions	(120,188)
Total Activity in FY 2021	(279,150)
Net Pension Liability as of 2021	\$256,064

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1574000
 Submission Unit Name: CENTERVILLE LIBRARY

Wages: \$121,776 Proportionate Share: 0.0000221

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$43,192	\$29,080

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$995	\$581
Net Difference Between Projected and Actual	0	37,758
Change of Assumptions	14,628	6,532
Changes in Proportion and Differences Between	19,504	13,627
Total	\$35,127	\$58,498

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,511)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,439
Total	(\$1,072)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,639

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,192)
2023	(5,034)
2024	1,648
2025	(10,793)
2026	0
Thereafter	0
Total	(\$23,371)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$76,058	\$29,080	(\$10,105)

PERF Net Pension Liability - Unaudited

CENTERVILLE LIBRARY - 1574000

Net Pension Liability as of 2020	\$43,192
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	229
- Net Difference Between Projected and Actual Investment	(41,455)
- Change of Assumptions	17,095
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,730
Pension Expense/Income	(1,072)
Contributions	(13,639)
Total Activity in FY 2021	(14,112)
Net Pension Liability as of 2021	\$29,080

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1575000
 Submission Unit Name: SPENCER COUNTY PUBLIC LIBRARY

Wages: \$467,557 Proportionate Share: 0.0000848

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$240,725	\$111,584

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,816	\$2,228
Net Difference Between Projected and Actual	0	144,881
Change of Assumptions	56,127	25,064
Changes in Proportion and Differences Between	17,368	8,766
Total	\$77,311	\$180,939

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,634)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,374)
Total	(\$24,008)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,150

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$29,218)
2023	(20,418)
2024	(12,577)
2025	(41,415)
2026	0
Thereafter	0
Total	(\$103,628)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$291,841	\$111,584	(\$38,774)

PERF Net Pension Liability - Unaudited

SPENCER COUNTY PUBLIC LIBRARY - 1575000

Net Pension Liability as of 2020	\$240,725
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	555
- Net Difference Between Projected and Actual Investment	(165,483)
- Change of Assumptions	81,220
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,725
Pension Expense/Income	(24,008)
Contributions	(48,150)
Total Activity in FY 2021	(129,141)
Net Pension Liability as of 2021	\$111,584

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1576000
 Submission Unit Name: TOWN OF ALBANY

Wages: \$407,236 Proportionate Share: 0.0000739

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$219,281	\$97,241

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,326	\$1,942
Net Difference Between Projected and Actual	0	126,259
Change of Assumptions	48,913	21,842
Changes in Proportion and Differences Between	3,551	13,234
Total	\$55,790	\$163,277

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,396)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,939)
Total	(\$15,335)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,610

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$33,105)
2023	(25,833)
2024	(12,458)
2025	(36,091)
2026	0
Thereafter	0
Total	(\$107,487)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$254,328	\$97,241	(\$33,790)

PERF Net Pension Liability - Unaudited

TOWN OF ALBANY - 1576000

Net Pension Liability as of 2020	\$219,281
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	443
- Net Difference Between Projected and Actual Investment	(145,026)
- Change of Assumptions	72,760
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,728
Pension Expense/Income	(15,335)
Contributions	(45,610)
Total Activity in FY 2021	(122,040)
Net Pension Liability as of 2021	\$97,241

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1577000

Submission Unit Name: BROOK IROQUOIS TOWNSHIP PUBLIC LIBRARY

Wages: \$72,939 Proportionate Share: 0.0000132

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$41,077	\$17,369

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$594	\$347
Net Difference Between Projected and Actual	0	22,552
Change of Assumptions	8,737	3,901
Changes in Proportion and Differences Between	61	1,673
Total	\$9,392	\$28,473

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,500)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	360
Total	(\$1,140)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,169

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,546)
2023	(4,409)
2024	(2,679)
2025	(6,447)
2026	0
Thereafter	0
Total	(\$19,081)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$45,428	\$17,369	(\$6,036)

PERF Net Pension Liability - Unaudited
BROOK IROQUOIS TOWNSHIP PUBLIC LIBRARY - 1577000

Net Pension Liability as of 2020	\$41,077
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71
- Net Difference Between Projected and Actual Investment	(26,068)
- Change of Assumptions	13,395
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,797)
Pension Expense/Income	(1,140)
Contributions	(8,169)
Total Activity in FY 2021	(23,708)
Net Pension Liability as of 2021	\$17,369

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1578000
 Submission Unit Name: TOWN OF FRENCH LICK

Wages: \$561,548 Proportionate Share: 0.0001019

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$312,913	\$134,085

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,586	\$2,677
Net Difference Between Projected and Actual	0	174,097
Change of Assumptions	67,446	30,118
Changes in Proportion and Differences Between	4,235	7,534
Total	\$76,267	\$214,426

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,577)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,590)
Total	(\$19,167)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,894

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$35,850)
2023	(32,834)
2024	(19,711)
2025	(49,764)
2026	0
Thereafter	0
Total	(\$138,159)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$350,691	\$134,085	(\$46,593)

PERF Net Pension Liability - Unaudited

TOWN OF FRENCH LICK - 1578000

Net Pension Liability as of 2020	\$312,913
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	566
- Net Difference Between Projected and Actual Investment	(200,877)
- Change of Assumptions	102,526
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,018
Pension Expense/Income	(19,167)
Contributions	(62,894)
Total Activity in FY 2021	(178,828)
Net Pension Liability as of 2021	\$134,085

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1579000
 Submission Unit Name: TOWN OF LAGRO

Wages: \$86,695 Proportionate Share: 0.0000157

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$46,212	\$20,659

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$707	\$412
Net Difference Between Projected and Actual	0	26,824
Change of Assumptions	10,392	4,640
Changes in Proportion and Differences Between	1,481	616
Total	\$12,580	\$32,492

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,784)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	563
Total	(\$1,221)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,710

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,167)
2023	(4,526)
2024	(2,554)
2025	(7,665)
2026	0
Thereafter	0
Total	(\$19,912)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$54,032	\$20,659	(\$7,179)

PERF Net Pension Liability - Unaudited

TOWN OF LAGRO - 1579000

Net Pension Liability as of 2020	\$46,212
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	96
- Net Difference Between Projected and Actual Investment	(30,779)
- Change of Assumptions	15,381
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	680
Pension Expense/Income	(1,221)
Contributions	(9,710)
Total Activity in FY 2021	(25,553)
Net Pension Liability as of 2021	\$20,659

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1580000
 Submission Unit Name: PERRY TOWNSHIP - MONROE COUNTY

Wages: \$292,316 Proportionate Share: 0.0000530

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$132,595	\$69,740

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,385	\$1,392
Net Difference Between Projected and Actual	0	90,551
Change of Assumptions	35,080	15,665
Changes in Proportion and Differences Between	22,879	1,763
Total	\$60,344	\$109,371

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,021)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,485
Total	\$12,464

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,739

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$12,277)
2023	(7,861)
2024	(3,006)
2025	(25,883)
2026	0
Thereafter	0
Total	(\$49,027)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$182,400	\$69,740	(\$24,234)

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - MONROE COUNTY - 1580000

Net Pension Liability as of 2020	\$132,595
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	424
- Net Difference Between Projected and Actual Investment	(101,899)
- Change of Assumptions	47,042
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,853
Pension Expense/Income	12,464
Contributions	(32,739)
Total Activity in FY 2021	(62,855)
Net Pension Liability as of 2021	\$69,740

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1582000
 Submission Unit Name: BENTON COUNTY PUBLIC LIBRARY

Wages: \$91,881 Proportionate Share: 0.0000167

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$49,534	\$21,975

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$752	\$439
Net Difference Between Projected and Actual	0	28,532
Change of Assumptions	11,053	4,936
Changes in Proportion and Differences Between	2,241	1,041
Total	\$14,046	\$34,948

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,897)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	332
Total	(\$1,565)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,291

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,910)
2023	(4,024)
2024	(2,813)
2025	(8,155)
2026	0
Thereafter	0
Total	(\$20,902)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$57,473	\$21,975	(\$7,636)

PERF Net Pension Liability - Unaudited

BENTON COUNTY PUBLIC LIBRARY - 1582000

Net Pension Liability as of 2020	\$49,534
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100
- Net Difference Between Projected and Actual Investment	(32,771)
- Change of Assumptions	16,438
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	530
Pension Expense/Income	(1,565)
Contributions	(10,291)
Total Activity in FY 2021	(27,559)
Net Pension Liability as of 2021	\$21,975

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

Submission Unit #: 1583000
 Submission Unit Name: CLOVERDALE COMMUNITY SCHOOL CORPORATION

Wages: \$687,157 Proportionate Share: 0.0001246

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$417,116	\$163,955

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,608	\$3,274
Net Difference Between Projected and Actual	0	212,880
Change of Assumptions	82,470	36,827
Changes in Proportion and Differences Between	3,496	103,050
Total	\$91,574	\$356,031

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,155)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(50,485)
Total	(\$64,640)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,959

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$91,168)
2023	(80,067)
2024	(32,370)
2025	(60,852)
2026	0
Thereafter	0
Total	(\$264,457)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$428,813	\$163,955	(\$56,973)

PERF Net Pension Liability - Unaudited

CLOVERDALE COMMUNITY SCHOOL CORPORATION - 1583000

Net Pension Liability as of 2020	\$417,116
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	544
- Net Difference Between Projected and Actual Investment	(248,578)
- Change of Assumptions	132,553
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,919
Pension Expense/Income	(64,640)
Contributions	(76,959)
Total Activity in FY 2021	(253,161)
Net Pension Liability as of 2021	\$163,955

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1584000
 Submission Unit Name: WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

WALKERTON-LINCOLN TOWNSHIP PUBLIC LIBRARY - 1584000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1585000
 Submission Unit Name: TOWN OF WEST BADEN SPRINGS

Wages: \$361,513 Proportionate Share: 0.0000656

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$204,179	\$86,320

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,952	\$1,724
Net Difference Between Projected and Actual	0	112,078
Change of Assumptions	43,419	19,389
Changes in Proportion and Differences Between	0	13,716
Total	\$46,371	\$146,907

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,453)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,643)
Total	(\$9,096)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,489

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$30,758)
2023	(24,397)
2024	(13,344)
2025	(32,037)
2026	0
Thereafter	0
Total	(\$100,536)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$225,764	\$86,320	(\$29,995)

PERF Net Pension Liability - Unaudited

TOWN OF WEST BADEN SPRINGS - 1585000

Net Pension Liability as of 2020	\$204,179
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	352
- Net Difference Between Projected and Actual Investment	(129,552)
- Change of Assumptions	66,572
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,646)
Pension Expense/Income	(9,096)
Contributions	(40,489)
Total Activity in FY 2021	(117,859)
Net Pension Liability as of 2021	\$86,320

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1586000
 Submission Unit Name: WRIGHT TOWNSHIP - GREENE COUNTY

Wages: \$12,600 Proportionate Share: 0.0000023

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$6,947	\$3,026

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104	\$60
Net Difference Between Projected and Actual	0	3,930
Change of Assumptions	1,522	680
Changes in Proportion and Differences Between	439	1,345
Total	\$2,065	\$6,015

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$261)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(934)
Total	(\$1,195)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,411

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,156)
2023	(1,251)
2024	(419)
2025	(1,124)
2026	0
Thereafter	0
Total	(\$3,950)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,915	\$3,026	(\$1,052)

PERF Net Pension Liability - Unaudited

WRIGHT TOWNSHIP - GREENE COUNTY - 1586000

Net Pension Liability as of 2020	\$6,947
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14
- Net Difference Between Projected and Actual Investment	(4,525)
- Change of Assumptions	2,289
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	907
Pension Expense/Income	(1,195)
Contributions	(1,411)
Total Activity in FY 2021	(3,921)
Net Pension Liability as of 2021	\$3,026

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1587000
 Submission Unit Name: JACKSON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$55,128 Proportionate Share: 0.0000100

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$29,902	\$13,158

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$450	\$263
Net Difference Between Projected and Actual	0	17,085
Change of Assumptions	6,619	2,956
Changes in Proportion and Differences Between	301	238
Total	\$7,370	\$20,542

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,136)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7
Total	(\$1,129)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,174

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,604)
2023	(2,948)
2024	(1,738)
2025	(4,882)
2026	0
Thereafter	0
Total	(\$13,172)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,415	\$13,158	(\$4,572)

PERF Net Pension Liability - Unaudited

JACKSON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1587000

Net Pension Liability as of 2020	\$29,902
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58
- Net Difference Between Projected and Actual Investment	(19,644)
- Change of Assumptions	9,893
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	252
Pension Expense/Income	(1,129)
Contributions	(6,174)
Total Activity in FY 2021	(16,744)
Net Pension Liability as of 2021	\$13,158

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1588000
 Submission Unit Name: LINTON HOUSING AUTHORITY

Wages: \$99,385 Proportionate Share: 0.0000180

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$53,461	\$23,685

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$810	\$473
Net Difference Between Projected and Actual	0	30,753
Change of Assumptions	11,914	5,320
Changes in Proportion and Differences Between	890	807
Total	\$13,614	\$37,353

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,045)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(385)
Total	(\$2,430)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,131

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$6,531)
2023	(5,379)
2024	(3,040)
2025	(8,789)
2026	0
Thereafter	0
Total	(\$23,739)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$61,947	\$23,685	(\$8,230)

PERF Net Pension Liability - Unaudited

LINTON HOUSING AUTHORITY - 1588000

Net Pension Liability as of 2020	\$53,461
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108
- Net Difference Between Projected and Actual Investment	(35,328)
- Change of Assumptions	17,733
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,272
Pension Expense/Income	(2,430)
Contributions	(11,131)
Total Activity in FY 2021	(29,776)
Net Pension Liability as of 2021	\$23,685

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1589000
 Submission Unit Name: TOWN OF MENTONE

Wages: \$234,454 Proportionate Share: 0.0000425

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$123,232	\$55,924

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,913	\$1,117
Net Difference Between Projected and Actual	0	72,612
Change of Assumptions	28,130	12,561
Changes in Proportion and Differences Between	8,926	235
Total	\$38,969	\$86,525

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,828)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,933
Total	\$105

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,259

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$10,922)
2023	(9,411)
2024	(6,467)
2025	(20,756)
2026	0
Thereafter	0
Total	(\$47,556)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$146,265	\$55,924	(\$19,433)

PERF Net Pension Liability - Unaudited

TOWN OF MENTONE - 1589000

Net Pension Liability as of 2020	\$123,232
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	268
- Net Difference Between Projected and Actual Investment	(83,159)
- Change of Assumptions	41,245
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	492
Pension Expense/Income	105
Contributions	(26,259)
Total Activity in FY 2021	(67,308)
Net Pension Liability as of 2021	\$55,924

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1590000
 Submission Unit Name: NORTHEAST INDIANA SOLID WASTE MANAGEMENT DISTRICT

Wages: \$269,851 Proportionate Share: 0.0000489

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$124,138	\$64,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,201	\$1,285
Net Difference Between Projected and Actual	0	83,546
Change of Assumptions	32,366	14,453
Changes in Proportion and Differences Between	20,340	9,212
Total	\$54,907	\$108,496

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,555)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(456)
Total	(\$6,011)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,223

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$19,278)
2023	(7,228)
2024	(3,201)
2025	(23,882)
2026	0
Thereafter	0
Total	(\$53,589)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$168,290	\$64,345	(\$22,359)

PERF Net Pension Liability - Unaudited

NORTHEAST INDIANA SOLID WASTE MANAGEMENT DISTRICT - 1590000

Net Pension Liability as of 2020	\$124,138
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	384
- Net Difference Between Projected and Actual Investment	(94,170)
- Change of Assumptions	43,778
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,449
Pension Expense/Income	(6,011)
Contributions	(30,223)
Total Activity in FY 2021	(59,793)
Net Pension Liability as of 2021	\$64,345

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1591000
 Submission Unit Name: SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION

Wages: \$591,197 Proportionate Share: 0.0001072

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$348,553	\$141,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,825	\$2,817
Net Difference Between Projected and Actual	0	183,152
Change of Assumptions	70,954	31,684
Changes in Proportion and Differences Between	3,294	31,512
Total	\$79,073	\$249,165

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$12,179)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,002)
Total	(\$14,181)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,355

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$47,596)
2023	(43,084)
2024	(27,060)
2025	(52,352)
2026	0
Thereafter	0
Total	(\$170,092)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$368,931	\$141,059	(\$49,016)

PERF Net Pension Liability - Unaudited

SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION - 1591000

Net Pension Liability as of 2020	\$348,553
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	513
- Net Difference Between Projected and Actual Investment	(212,983)
- Change of Assumptions	111,894
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,382)
Pension Expense/Income	(14,181)
Contributions	(58,355)
Total Activity in FY 2021	(207,494)
Net Pension Liability as of 2021	\$141,059

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1592000
 Submission Unit Name: WARREN COUNTY HIGHWAY

Wages: \$1,006,145 Proportionate Share: 0.0001825

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$527,965	\$240,142

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,214	\$4,795
Net Difference Between Projected and Actual	0	311,803
Change of Assumptions	120,793	53,940
Changes in Proportion and Differences Between	34,879	1,061
Total	\$163,886	\$371,599

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$20,733)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,524
Total	\$5,791

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,689

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$50,100)
2023	(40,988)
2024	(27,499)
2025	(89,126)
2026	0
Thereafter	0
Total	(\$207,713)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$628,077	\$240,142	(\$83,447)

PERF Net Pension Liability - Unaudited

WARREN COUNTY HIGHWAY - 1592000

Net Pension Liability as of 2020	\$527,965
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,154
- Net Difference Between Projected and Actual Investment	(356,988)
- Change of Assumptions	176,859
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,950)
Pension Expense/Income	5,791
Contributions	(112,689)
Total Activity in FY 2021	(287,823)
Net Pension Liability as of 2021	\$240,142

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1592001
 Submission Unit Name: WARREN COUNTY-GENERAL

Wages: \$1,696,791 Proportionate Share: 0.0003078

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$881,049	\$405,018

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,853	\$8,087
Net Difference Between Projected and Actual	0	525,879
Change of Assumptions	203,727	90,975
Changes in Proportion and Differences Between	62,760	1,803
Total	\$280,340	\$626,744

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,968)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,120
Total	(\$5,848)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$190,040

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$82,421)
2023	(69,539)
2024	(44,123)
2025	(150,321)
2026	0
Thereafter	0
Total	(\$346,404)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,059,299	\$405,018	(\$140,739)

PERF Net Pension Liability - Unaudited

WARREN COUNTY-GENERAL - 1592001

Net Pension Liability as of 2020	\$881,049
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,985
- Net Difference Between Projected and Actual Investment	(601,283)
- Change of Assumptions	296,326
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,829
Pension Expense/Income	(5,848)
Contributions	(190,040)
Total Activity in FY 2021	(476,031)
Net Pension Liability as of 2021	\$405,018

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1593000
 Submission Unit Name: WARRICK COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$402,080 Proportionate Share: 0.0000729

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$224,717	\$95,925

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,281	\$1,915
Net Difference Between Projected and Actual	0	124,550
Change of Assumptions	48,251	21,547
Changes in Proportion and Differences Between	680	17,153
Total	\$52,212	\$165,165

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,282)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,134)
Total	(\$27,416)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,033

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$40,364)
2023	(22,689)
2024	(14,298)
2025	(35,602)
2026	0
Thereafter	0
Total	(\$112,953)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$250,887	\$95,925	(\$33,333)

PERF Net Pension Liability - Unaudited

WARRICK COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1593000

Net Pension Liability as of 2020	\$224,717
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	402
- Net Difference Between Projected and Actual Investment	(143,782)
- Change of Assumptions	73,526
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,511
Pension Expense/Income	(27,416)
Contributions	(45,033)
Total Activity in FY 2021	(128,792)
Net Pension Liability as of 2021	\$95,925

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1594000
 Submission Unit Name: WEST CREEK TOWNSHIP-LAKE COUNTY

Wages: \$460,362 Proportionate Share: 0.0000835

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$327,411	\$109,873

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,758	\$2,194
Net Difference Between Projected and Actual	0	142,660
Change of Assumptions	55,267	24,680
Changes in Proportion and Differences Between	54,278	62,582
Total	\$113,303	\$232,116

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,486)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,806
Total	(\$1,680)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,561

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$22,123)
2023	(22,719)
2024	(33,193)
2025	(40,778)
2026	0
Thereafter	0
Total	(\$118,813)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$287,367	\$109,873	(\$38,180)

PERF Net Pension Liability - Unaudited

WEST CREEK TOWNSHIP-LAKE COUNTY - 1594000

Net Pension Liability as of 2020	\$327,411
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	159
- Net Difference Between Projected and Actual Investment	(170,681)
- Change of Assumptions	98,806
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(92,581)
Pension Expense/Income	(1,680)
Contributions	(51,561)
Total Activity in FY 2021	(217,538)
Net Pension Liability as of 2021	\$109,873

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1595000
 Submission Unit Name: WEST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$67,043 Proportionate Share: 0.0000122

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$35,943	\$16,053

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$549	\$321
Net Difference Between Projected and Actual	0	20,844
Change of Assumptions	8,075	3,606
Changes in Proportion and Differences Between	787	343
Total	\$9,411	\$25,114

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,386)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(303)
Total	(\$1,689)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,509

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,393)
2023	(3,351)
2024	(2,000)
2025	(5,959)
2026	0
Thereafter	0
Total	(\$15,703)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,987	\$16,053	(\$5,578)

PERF Net Pension Liability - Unaudited

WEST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1595000

Net Pension Liability as of 2020	\$35,943
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74
- Net Difference Between Projected and Actual Investment	(23,920)
- Change of Assumptions	11,958
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,196
Pension Expense/Income	(1,689)
Contributions	(7,509)
Total Activity in FY 2021	(19,890)
Net Pension Liability as of 2021	\$16,053

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1596000
 Submission Unit Name: BROWN TOWNSHIP - MORGAN COUNTY

Wages: \$226,560 Proportionate Share: 0.0000411

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$132,595	\$54,081

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,850	\$1,080
Net Difference Between Projected and Actual	0	70,220
Change of Assumptions	27,203	12,148
Changes in Proportion and Differences Between	29,951	7,224
Total	\$59,004	\$90,672

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,669)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,257
Total	\$11,588

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,375

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$334
2023	(2,450)
2024	(9,481)
2025	(20,071)
2026	0
Thereafter	0
Total	(\$31,668)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$141,446	\$54,081	(\$18,793)

PERF Net Pension Liability - Unaudited
BROWN TOWNSHIP - MORGAN COUNTY - 1596000

Net Pension Liability as of 2020	\$132,595
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	201
- Net Difference Between Projected and Actual Investment	(81,568)
- Change of Assumptions	42,682
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,042)
Pension Expense/Income	11,588
Contributions	(25,375)
Total Activity in FY 2021	(78,514)
Net Pension Liability as of 2021	\$54,081

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1597000
 Submission Unit Name: BUCK CREEK TOWNSHIP - HANCOCK COUNTY

Wages: \$151,820 Proportionate Share: 0.0000275

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$65,543	\$36,186

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,238	\$723
Net Difference Between Projected and Actual	0	46,984
Change of Assumptions	18,202	8,128
Changes in Proportion and Differences Between	16,478	7,558
Total	\$35,918	\$63,393

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,124)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	214
Total	(\$2,910)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,178

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$7,082)
2023	(4,939)
2024	(2,023)
2025	(13,431)
2026	0
Thereafter	0
Total	(\$27,475)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$94,642	\$36,186	(\$12,574)

PERF Net Pension Liability - Unaudited
BUCK CREEK TOWNSHIP - HANCOCK COUNTY - 1597000

Net Pension Liability as of 2020	\$65,543
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	234
- Net Difference Between Projected and Actual Investment	(52,593)
- Change of Assumptions	23,730
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,360
Pension Expense/Income	(2,910)
Contributions	(11,178)
Total Activity in FY 2021	(29,357)
Net Pension Liability as of 2021	\$36,186

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1598000
 Submission Unit Name: CHESTER TOWNSHIP - WABASH COUNTY

Wages: \$109,726 Proportionate Share: 0.0000199

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$66,147	\$26,185

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$896	\$523
Net Difference Between Projected and Actual	0	33,999
Change of Assumptions	13,171	5,882
Changes in Proportion and Differences Between	76	8,817
Total	\$14,143	\$49,221

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,261)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,348)
Total	(\$8,609)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,289

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$12,654)
2023	(7,651)
2024	(5,056)
2025	(9,717)
2026	0
Thereafter	0
Total	(\$35,078)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$68,486	\$26,185	(\$9,099)

PERF Net Pension Liability - Unaudited
CHESTER TOWNSHIP - WABASH COUNTY - 1598000

Net Pension Liability as of 2020	\$66,147
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89
- Net Difference Between Projected and Actual Investment	(39,660)
- Change of Assumptions	21,071
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(564)
Pension Expense/Income	(8,609)
Contributions	(12,289)
Total Activity in FY 2021	(39,962)
Net Pension Liability as of 2021	\$26,185

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1599000
 Submission Unit Name: TOWN OF CONVERSE

Wages: \$226,301 Proportionate Share: 0.0000410

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$112,661	\$53,950

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,845	\$1,077
Net Difference Between Projected and Actual	0	70,049
Change of Assumptions	27,137	12,118
Changes in Proportion and Differences Between	9,578	8,979
Total	\$38,560	\$92,223

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,658)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,851)
Total	(\$9,509)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,346

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$16,066)
2023	(12,831)
2024	(4,742)
2025	(20,024)
2026	0
Thereafter	0
Total	(\$53,663)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$141,102	\$53,950	(\$18,747)

PERF Net Pension Liability - Unaudited

TOWN OF CONVERSE - 1599000

Net Pension Liability as of 2020	\$112,661
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	285
- Net Difference Between Projected and Actual Investment	(79,691)
- Change of Assumptions	38,493
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,057
Pension Expense/Income	(9,509)
Contributions	(25,346)
Total Activity in FY 2021	(58,711)
Net Pension Liability as of 2021	\$53,950

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1600000
 Submission Unit Name: FORT BRANCH-JOHNSON TOWNSHIP PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	16,684	18,829
Total	\$16,684	\$18,829

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,248)
2023	7,103
2024	0
2025	0
2026	0
Thereafter	0
Total	(\$2,145)

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

PERF Net Pension Liability - Unaudited

FORT BRANCH-JOHNSON TOWNSHIP PUBLIC LIBRARY - 1600000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,386
Pension Expense/Income	(4,386)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1601000
 Submission Unit Name: THE INDIANAPOLIS LOCAL PUBLIC IMPROVEMENT BOND BAN

Wages: \$663,819 Proportionate Share: 0.0001204

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$370,300	\$158,428

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,419	\$3,163
Net Difference Between Projected and Actual	0	205,704
Change of Assumptions	79,690	35,586
Changes in Proportion and Differences Between	25,537	8,076
Total	\$110,646	\$252,529

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,678)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,612)
Total	(\$17,290)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,330

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$28,817)
2023	(30,414)
2024	(23,852)
2025	(58,800)
2026	0
Thereafter	0
Total	(\$141,883)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$414,359	\$158,428	(\$55,052)

PERF Net Pension Liability - Unaudited

THE INDIANAPOLIS LOCAL PUBLIC IMPROVEMENT BOND BAN - 1601000

Net Pension Liability as of 2020	\$370,300
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	667
- Net Difference Between Projected and Actual Investment	(237,396)
- Change of Assumptions	121,259
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,782)
Pension Expense/Income	(17,290)
Contributions	(72,330)
Total Activity in FY 2021	(211,872)
Net Pension Liability as of 2021	\$158,428

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

Submission Unit #: 1602000
 Submission Unit Name: LANESVILLE COMMUNITY SCHOOL CORP.

Wages: \$688,218 Proportionate Share: 0.0001248

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$377,851	\$164,218

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,617	\$3,279
Net Difference Between Projected and Actual	0	213,222
Change of Assumptions	82,603	36,886
Changes in Proportion and Differences Between	19,835	2,725
Total	\$108,055	\$256,112

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,178)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,614
Total	(\$2,564)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,078

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$35,962)
2023	(28,313)
2024	(22,835)
2025	(60,947)
2026	0
Thereafter	0
Total	(\$148,057)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$429,502	\$164,218	(\$57,064)

PERF Net Pension Liability - Unaudited
LANESVILLE COMMUNITY SCHOOL CORP. - 1602000

Net Pension Liability as of 2020	\$377,851
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	717
- Net Difference Between Projected and Actual Investment	(245,560)
- Change of Assumptions	124,445
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,593)
Pension Expense/Income	(2,564)
Contributions	(77,078)
Total Activity in FY 2021	(213,633)
Net Pension Liability as of 2021	\$164,218

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1603000
 Submission Unit Name: TOWN OF SHOALS

Wages: \$188,054 Proportionate Share: 0.0000341

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$93,330	\$44,870

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,535	\$896
Net Difference Between Projected and Actual	0	58,260
Change of Assumptions	22,570	10,079
Changes in Proportion and Differences Between	8,127	16,471
Total	\$32,232	\$85,706

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,874)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,921)
Total	(\$13,795)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,062

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$20,331)
2023	(12,632)
2024	(3,859)
2025	(16,652)
2026	0
Thereafter	0
Total	(\$53,474)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$117,356	\$44,870	(\$15,592)

PERF Net Pension Liability - Unaudited

TOWN OF SHOALS - 1603000

Net Pension Liability as of 2020	\$93,330
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	238
- Net Difference Between Projected and Actual Investment	(66,248)
- Change of Assumptions	31,937
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,470
Pension Expense/Income	(13,795)
Contributions	(21,062)
Total Activity in FY 2021	(48,460)
Net Pension Liability as of 2021	\$44,870

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1605000
 Submission Unit Name: PIKE COUNTY PUBLIC LIBRARY

Wages: \$54,000 Proportionate Share: 0.0000098

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$30,204	\$12,895

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$441	\$257
Net Difference Between Projected and Actual	0	16,743
Change of Assumptions	6,486	2,897
Changes in Proportion and Differences Between	122	737
Total	\$7,049	\$20,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,113)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	372
Total	(\$741)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,048

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,721)
2023	(3,157)
2024	(1,921)
2025	(4,786)
2026	0
Thereafter	0
Total	(\$13,585)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,727	\$12,895	(\$4,481)

PERF Net Pension Liability - Unaudited

PIKE COUNTY PUBLIC LIBRARY - 1605000

Net Pension Liability as of 2020	\$30,204
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55
- Net Difference Between Projected and Actual Investment	(19,328)
- Change of Assumptions	9,882
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,129)
Pension Expense/Income	(741)
Contributions	(6,048)
Total Activity in FY 2021	(17,309)
Net Pension Liability as of 2021	\$12,895

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1606000
 Submission Unit Name: TOWN OF DILLSBORO

Wages: \$453,974 Proportionate Share: 0.0000823

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$258,546	\$108,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,704	\$2,162
Net Difference Between Projected and Actual	0	140,610
Change of Assumptions	54,473	24,325
Changes in Proportion and Differences Between	8,564	20,670
Total	\$66,741	\$187,767

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,350)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,171
Total	(\$179)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,845

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$30,844)
2023	(32,685)
2024	(17,305)
2025	(40,192)
2026	0
Thereafter	0
Total	(\$121,026)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$283,237	\$108,294	(\$37,631)

PERF Net Pension Liability - Unaudited

TOWN OF DILLSBORO - 1606000

Net Pension Liability as of 2020	\$258,546
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	432
- Net Difference Between Projected and Actual Investment	(162,737)
- Change of Assumptions	84,018
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,941)
Pension Expense/Income	(179)
Contributions	(50,845)
Total Activity in FY 2021	(150,252)
Net Pension Liability as of 2021	\$108,294

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1607000
 Submission Unit Name: FAIRMOUNT PUBLIC LIBRARY

Wages: \$36,003 Proportionate Share: 0.0000065

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$19,633	\$8,553

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$293	\$171
Net Difference Between Projected and Actual	0	11,105
Change of Assumptions	4,302	1,921
Changes in Proportion and Differences Between	41	467
Total	\$4,636	\$13,664

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$738)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(372)
Total	(\$1,110)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,032

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,608)
2023	(2,073)
2024	(1,173)
2025	(3,174)
2026	0
Thereafter	0
Total	(\$9,028)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,370	\$8,553	(\$2,972)

PERF Net Pension Liability - Unaudited

FAIRMOUNT PUBLIC LIBRARY - 1607000

Net Pension Liability as of 2020	\$19,633
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38
- Net Difference Between Projected and Actual Investment	(12,785)
- Change of Assumptions	6,472
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	337
Pension Expense/Income	(1,110)
Contributions	(4,032)
Total Activity in FY 2021	(11,080)
Net Pension Liability as of 2021	\$8,553

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1608000
 Submission Unit Name: TOWN OF EDGEWOOD

Wages: \$425,761 Proportionate Share: 0.0000772

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$254,317	\$101,583

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,474	\$2,028
Net Difference Between Projected and Actual	0	131,897
Change of Assumptions	51,097	22,818
Changes in Proportion and Differences Between	1,622	17,894
Total	\$56,193	\$174,637

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,770)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,158)
Total	(\$10,928)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,686

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$32,696)
2023	(28,978)
2024	(19,067)
2025	(37,703)
2026	0
Thereafter	0
Total	(\$118,444)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$265,685	\$101,583	(\$35,299)

PERF Net Pension Liability - Unaudited

TOWN OF EDGEWOOD - 1608000

Net Pension Liability as of 2020	\$254,317
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	355
- Net Difference Between Projected and Actual Investment	(153,662)
- Change of Assumptions	81,268
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,081)
Pension Expense/Income	(10,928)
Contributions	(47,686)
Total Activity in FY 2021	(152,734)
Net Pension Liability as of 2021	\$101,583

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1609000
 Submission Unit Name: REGION 3-A DEVELOPMENT AND REGIONAL PLANNING COMM

Wages: \$179,869 Proportionate Share: 0.0000326

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$71,281	\$42,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,467	\$857
Net Difference Between Projected and Actual	0	55,697
Change of Assumptions	21,577	9,635
Changes in Proportion and Differences Between	22,648	22,223
Total	\$45,692	\$88,412

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,704)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,625)
Total	(\$10,329)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,145

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$22,226)
2023	(5,193)
2024	621
2025	(15,922)
2026	0
Thereafter	0
Total	(\$42,720)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$112,194	\$42,897	(\$14,906)

PERF Net Pension Liability - Unaudited

REGION 3-A DEVELOPMENT AND REGIONAL PLANNING COMM - 1609000

Net Pension Liability as of 2020	\$71,281
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	304
- Net Difference Between Projected and Actual Investment	(61,798)
- Change of Assumptions	26,794
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,790
Pension Expense/Income	(10,329)
Contributions	(20,145)
Total Activity in FY 2021	(28,384)
Net Pension Liability as of 2021	\$42,897

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1610000
 Submission Unit Name: ROME CITY HOUSING AUTHORITY

Wages: \$74,052 Proportionate Share: 0.0000134

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$41,379	\$17,632

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$603	\$352
Net Difference Between Projected and Actual	0	22,894
Change of Assumptions	8,869	3,961
Changes in Proportion and Differences Between	65	1,769
Total	\$9,537	\$28,976

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,522)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(156)
Total	(\$1,678)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,294

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,788)
2023	(4,464)
2024	(2,641)
2025	(6,546)
2026	0
Thereafter	0
Total	(\$19,439)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,116	\$17,632	(\$6,127)

PERF Net Pension Liability - Unaudited

ROME CITY HOUSING AUTHORITY - 1610000

Net Pension Liability as of 2020	\$41,379
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74
- Net Difference Between Projected and Actual Investment	(26,435)
- Change of Assumptions	13,530
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(944)
Pension Expense/Income	(1,678)
Contributions	(8,294)
Total Activity in FY 2021	(23,747)
Net Pension Liability as of 2021	\$17,632

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1611000
 Submission Unit Name: RIPLEY COUNTY

Wages: \$5,481,096 Proportionate Share: 0.0009941

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,988,076	\$1,308,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,740	\$26,119
Net Difference Between Projected and Actual	0	1,698,428
Change of Assumptions	657,975	293,820
Changes in Proportion and Differences Between	143,133	10,928
Total	\$845,848	\$2,029,295

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$112,937)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	58,620
Total	(\$54,317)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$607,404

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$285,073)
2023	(234,784)
2024	(178,097)
2025	(485,493)
2026	0
Thereafter	0
Total	(\$1,183,447)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,421,214	\$1,308,084	(\$454,545)

PERF Net Pension Liability - Unaudited

RIPLEY COUNTY - 1611000

Net Pension Liability as of 2020	\$2,988,076
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,800
- Net Difference Between Projected and Actual Investment	(1,954,159)
- Change of Assumptions	986,745
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(56,657)
Pension Expense/Income	(54,317)
Contributions	(607,404)
Total Activity in FY 2021	(1,679,992)
Net Pension Liability as of 2021	\$1,308,084

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1612000
 Submission Unit Name: TOWN OF WINSLOW

Wages: \$94,032 Proportionate Share: 0.0000171

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$49,534	\$22,501

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$770	\$449
Net Difference Between Projected and Actual	0	29,215
Change of Assumptions	11,318	5,054
Changes in Proportion and Differences Between	1,809	9,079
Total	\$13,897	\$43,797

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,943)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,806)
Total	(\$10,749)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,532

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$11,648)
2023	(7,304)
2024	(2,599)
2025	(8,349)
2026	0
Thereafter	0
Total	(\$29,900)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$58,850	\$22,501	(\$7,819)

PERF Net Pension Liability - Unaudited

TOWN OF WINSLOW - 1612000

Net Pension Liability as of 2020	\$49,534
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108
- Net Difference Between Projected and Actual Investment	(33,454)
- Change of Assumptions	16,585
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,009
Pension Expense/Income	(10,749)
Contributions	(10,532)
Total Activity in FY 2021	(27,033)
Net Pension Liability as of 2021	\$22,501

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1613000
 Submission Unit Name: EAST PORTER COUNTY SCHOOL CORPORATION

Wages: \$1,078,821 Proportionate Share: 0.0001957

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$643,646	\$257,511

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,808	\$5,142
Net Difference Between Projected and Actual	0	334,355
Change of Assumptions	129,530	57,842
Changes in Proportion and Differences Between	32,980	44,940
Total	\$171,318	\$442,279

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,233)
Specific Liabilities of Individual Employers	\$206
Net Amortization of Deferred Amounts from Changes in	11,638
Total	(\$10,389)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,492

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$60,720)
2023	(66,454)
2024	(48,211)
2025	(95,576)
2026	0
Thereafter	0
Total	(\$270,961)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$673,505	\$257,511	(\$89,482)

PERF Net Pension Liability - Unaudited
EAST PORTER COUNTY SCHOOL CORPORATION - 1613000

Net Pension Liability as of 2020	\$643,646
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	904
- Net Difference Between Projected and Actual Investment	(389,441)
- Change of Assumptions	205,797
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(72,514)
Pension Expense/Income	(10,389)
Contributions	(120,492)
Total Activity in FY 2021	(386,135)
Net Pension Liability as of 2021	\$257,511

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1614000
 Submission Unit Name: MADISON TOWNSHIP - DUBOIS COUNTY

Wages: \$8,880 Proportionate Share: 0.0000016

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,833	\$2,105

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$72	\$42
Net Difference Between Projected and Actual	0	2,734
Change of Assumptions	1,059	473
Changes in Proportion and Differences Between	110	363
Total	\$1,241	\$3,612

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$182)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(164)
Total	(\$346)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$995

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$672)
2023	(628)
2024	(290)
2025	(781)
2026	0
Thereafter	0
Total	(\$2,371)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,506	\$2,105	(\$732)

PERF Net Pension Liability - Unaudited
MADISON TOWNSHIP - DUBOIS COUNTY - 1614000

Net Pension Liability as of 2020	\$4,833
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9
- Net Difference Between Projected and Actual Investment	(3,148)
- Change of Assumptions	1,593
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	159
Pension Expense/Income	(346)
Contributions	(995)
Total Activity in FY 2021	(2,728)
Net Pension Liability as of 2021	\$2,105

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

Submission Unit #: 1615000
 Submission Unit Name: NEW CASTLE HOUSING AUTHORITY

Wages: \$230,363 Proportionate Share: 0.0000418

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$129,575	\$55,002

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,881	\$1,098
Net Difference Between Projected and Actual	0	71,416
Change of Assumptions	27,667	12,355
Changes in Proportion and Differences Between	436	6,928
Total	\$29,984	\$91,797

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,749)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,674)
Total	(\$8,423)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,801

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$17,903)
2023	(15,117)
2024	(8,377)
2025	(20,416)
2026	0
Thereafter	0
Total	(\$61,813)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$143,855	\$55,002	(\$19,113)

PERF Net Pension Liability - Unaudited

NEW CASTLE HOUSING AUTHORITY - 1615000

Net Pension Liability as of 2020	\$129,575
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	227
- Net Difference Between Projected and Actual Investment	(82,506)
- Change of Assumptions	42,310
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(380)
Pension Expense/Income	(8,423)
Contributions	(25,801)
Total Activity in FY 2021	(74,573)
Net Pension Liability as of 2021	\$55,002

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1616000
 Submission Unit Name: PLEASANT TOWNSHIP - WABASH COUNTY

Wages: \$64,257 Proportionate Share: 0.0000117

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$34,735	\$15,395

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$527	\$307
Net Difference Between Projected and Actual	0	19,990
Change of Assumptions	7,744	3,458
Changes in Proportion and Differences Between	1,763	8,847
Total	\$10,034	\$32,602

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,329)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,351)
Total	(\$4,680)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,745

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$7,345)
2023	(6,358)
2024	(3,152)
2025	(5,713)
2026	0
Thereafter	0
Total	(\$22,568)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,266	\$15,395	(\$5,350)

PERF Net Pension Liability - Unaudited
PLEASANT TOWNSHIP - WABASH COUNTY - 1616000

Net Pension Liability as of 2020	\$34,735
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71
- Net Difference Between Projected and Actual Investment	(22,963)
- Change of Assumptions	11,523
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,546)
Pension Expense/Income	(4,680)
Contributions	(1,745)
Total Activity in FY 2021	(19,340)
Net Pension Liability as of 2021	\$15,395

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1617000
 Submission Unit Name: TOWN OF POSEYVILLE

Wages: \$314,115 Proportionate Share: 0.0000570

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$174,881	\$75,003

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,565	\$1,498
Net Difference Between Projected and Actual	0	97,385
Change of Assumptions	37,727	16,847
Changes in Proportion and Differences Between	2,734	2,842
Total	\$43,026	\$118,572

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,476)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,139
Total	(\$4,337)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,181

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$20,221)
2023	(16,498)
2024	(10,990)
2025	(27,837)
2026	0
Thereafter	0
Total	(\$75,546)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$196,167	\$75,003	(\$26,063)

PERF Net Pension Liability - Unaudited

TOWN OF POSEYVILLE - 1617000

Net Pension Liability as of 2020	\$174,881
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	317
- Net Difference Between Projected and Actual Investment	(112,352)
- Change of Assumptions	57,318
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,643)
Pension Expense/Income	(4,337)
Contributions	(35,181)
Total Activity in FY 2021	(99,878)
Net Pension Liability as of 2021	\$75,003

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1619000
 Submission Unit Name: WILSON EDUCATION CENTER

Wages: \$301,141 Proportionate Share: 0.0000546

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$177,297	\$71,845

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,457	\$1,435
Net Difference Between Projected and Actual	0	93,285
Change of Assumptions	36,139	16,138
Changes in Proportion and Differences Between	1,149	11,545
Total	\$39,745	\$122,403

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,203)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,841)
Total	(\$9,044)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,728

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$23,789)
2023	(19,335)
2024	(12,867)
2025	(26,667)
2026	0
Thereafter	0
Total	(\$82,658)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$187,907	\$71,845	(\$24,965)

PERF Net Pension Liability - Unaudited

WILSON EDUCATION CENTER - 1619000

Net Pension Liability as of 2020	\$177,297
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	261
- Net Difference Between Projected and Actual Investment	(108,459)
- Change of Assumptions	56,942
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,424)
Pension Expense/Income	(9,044)
Contributions	(33,728)
Total Activity in FY 2021	(105,452)
Net Pension Liability as of 2021	\$71,845

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1620000
 Submission Unit Name: TOWN OF DAYTON

Wages: \$164,040 Proportionate Share: 0.0000298

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$65,543	\$39,212

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,341	\$783
Net Difference Between Projected and Actual	0	50,914
Change of Assumptions	19,724	8,808
Changes in Proportion and Differences Between	25,270	8,446
Total	\$46,335	\$68,951

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,385)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,390
Total	\$6,005

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,373

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,120)
2023	(5,411)
2024	469
2025	(14,554)
2026	0
Thereafter	0
Total	(\$22,616)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$102,557	\$39,212	(\$13,626)

PERF Net Pension Liability - Unaudited

TOWN OF DAYTON - 1620000

Net Pension Liability as of 2020	\$65,543
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	277
- Net Difference Between Projected and Actual Investment	(56,523)
- Change of Assumptions	24,572
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,711
Pension Expense/Income	6,005
Contributions	(18,373)
Total Activity in FY 2021	(26,331)
Net Pension Liability as of 2021	\$39,212

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1621000
 Submission Unit Name: DECATUR COUNTY COMMUNITY SCHOOLS

Wages: \$2,949,250 Proportionate Share: 0.0005349

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,506,271	\$703,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,074	\$14,054
Net Difference Between Projected and Actual	0	913,881
Change of Assumptions	354,040	158,097
Changes in Proportion and Differences Between	117,796	48,164
Total	\$495,910	\$1,134,196

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$60,769)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	52,088
Total	(\$8,681)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$330,305

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$159,713)
2023	(146,638)
2024	(70,705)
2025	(261,230)
2026	0
Thereafter	0
Total	(\$638,286)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,840,868	\$703,847	(\$244,579)

PERF Net Pension Liability - Unaudited
DECATUR COUNTY COMMUNITY SCHOOLS - 1621000

Net Pension Liability as of 2020	\$1,506,271
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,557
- Net Difference Between Projected and Actual Investment	(1,042,793)
- Change of Assumptions	509,787
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,011
Pension Expense/Income	(8,681)
Contributions	(330,305)
Total Activity in FY 2021	(802,424)
Net Pension Liability as of 2021	\$703,847

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1622000
 Submission Unit Name: CITY OF DUNKIRK

Wages: \$657,900 Proportionate Share: 0.0001193

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$342,815	\$156,981

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,369	\$3,134
Net Difference Between Projected and Actual	0	203,825
Change of Assumptions	78,962	35,261
Changes in Proportion and Differences Between	23,062	15,879
Total	\$107,393	\$258,099

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,553)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,841
Total	\$1,288

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,685

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$37,975)
2023	(37,055)
2024	(17,414)
2025	(58,262)
2026	0
Thereafter	0
Total	(\$150,706)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$410,573	\$156,981	(\$54,549)

PERF Net Pension Liability - Unaudited

CITY OF DUNKIRK - 1622000

Net Pension Liability as of 2020	\$342,815
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	764
- Net Difference Between Projected and Actual Investment	(233,164)
- Change of Assumptions	115,129
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,834
Pension Expense/Income	1,288
Contributions	(73,685)
Total Activity in FY 2021	(185,834)
Net Pension Liability as of 2021	\$156,981

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1623000
 Submission Unit Name: EAST CENTRAL INDIANA SOLID WASTE DISTRICT

Wages: \$144,363 Proportionate Share: 0.0000262

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$80,645	\$34,475

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,179	\$688
Net Difference Between Projected and Actual	0	44,763
Change of Assumptions	17,341	7,744
Changes in Proportion and Differences Between	132	1,840
Total	\$18,652	\$55,035

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,977)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,520)
Total	(\$4,497)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,168

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$10,214)
2023	(8,261)
2024	(5,113)
2025	(12,795)
2026	0
Thereafter	0
Total	(\$36,383)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$90,168	\$34,475	(\$11,980)

PERF Net Pension Liability - Unaudited

EAST CENTRAL INDIANA SOLID WASTE DISTRICT - 1623000

Net Pension Liability as of 2020	\$80,645
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	145
- Net Difference Between Projected and Actual Investment	(51,665)
- Change of Assumptions	26,400
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(385)
Pension Expense/Income	(4,497)
Contributions	(16,168)
Total Activity in FY 2021	(46,170)
Net Pension Liability as of 2021	\$34,475

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1624000
 Submission Unit Name: HIGHLAND TOWNSHIP - GREENE COUNTY

Wages: \$12,000 Proportionate Share: 0.0000022

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$6,645	\$2,895

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99	\$58
Net Difference Between Projected and Actual	0	3,759
Change of Assumptions	1,456	650
Changes in Proportion and Differences Between	436	1,352
Total	\$1,991	\$5,819

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$250)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(237)
Total	(\$487)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,344

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,126)
2023	(1,224)
2024	(403)
2025	(1,075)
2026	0
Thereafter	0
Total	(\$3,828)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,571	\$2,895	(\$1,006)

PERF Net Pension Liability - Unaudited
HIGHLAND TOWNSHIP - GREENE COUNTY - 1624000

Net Pension Liability as of 2020	\$6,645
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12
- Net Difference Between Projected and Actual Investment	(4,328)
- Change of Assumptions	2,191
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	206
Pension Expense/Income	(487)
Contributions	(1,344)
Total Activity in FY 2021	(3,750)
Net Pension Liability as of 2021	\$2,895

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1625000

Submission Unit Name: MONON TOWN & TOWNSHIP PUBLIC LIBRARY

Wages: \$45,092 Proportionate Share: 0.0000082

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$26,579	\$10,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$369	\$215
Net Difference Between Projected and Actual	0	14,010
Change of Assumptions	5,427	2,424
Changes in Proportion and Differences Between	1,280	1,807
Total	\$7,076	\$18,456

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$932)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(139)
Total	(\$1,071)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,050

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,062)
2023	(2,390)
2024	(1,924)
2025	(4,004)
2026	0
Thereafter	0
Total	(\$11,380)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,220	\$10,790	(\$3,749)

PERF Net Pension Liability - Unaudited
MONON TOWN & TOWNSHIP PUBLIC LIBRARY - 1625000

Net Pension Liability as of 2020	\$26,579
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40
- Net Difference Between Projected and Actual Investment	(16,285)
- Change of Assumptions	8,541
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,964)
Pension Expense/Income	(1,071)
Contributions	(5,050)
Total Activity in FY 2021	(15,789)
Net Pension Liability as of 2021	\$10,790

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1626000
 Submission Unit Name: TOWN OF NEW HARMONY

Wages: \$256,532 Proportionate Share: 0.0000465

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$138,636	\$61,187

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,093	\$1,222
Net Difference Between Projected and Actual	0	79,446
Change of Assumptions	30,777	13,744
Changes in Proportion and Differences Between	7,288	638
Total	\$40,158	\$95,050

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,283)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,042
Total	\$759

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,732

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$11,641)
2023	(12,552)
2024	(7,988)
2025	(22,711)
2026	0
Thereafter	0
Total	(\$54,892)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$160,031	\$61,187	(\$21,262)

PERF Net Pension Liability - Unaudited

TOWN OF NEW HARMONY - 1626000

Net Pension Liability as of 2020	\$138,636
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	276
- Net Difference Between Projected and Actual Investment	(91,311)
- Change of Assumptions	45,919
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,360)
Pension Expense/Income	759
Contributions	(28,732)
Total Activity in FY 2021	(77,449)
Net Pension Liability as of 2021	\$61,187

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1627000
 Submission Unit Name: TOWN OF MULBERRY

Wages: \$235,522 Proportionate Share: 0.0000427

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$105,412	\$56,187

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,922	\$1,122
Net Difference Between Projected and Actual	0	72,953
Change of Assumptions	28,262	12,621
Changes in Proportion and Differences Between	20,714	1,669
Total	\$50,898	\$88,365

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,851)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,264
Total	\$413

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,378

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$8,163)
2023	(6,370)
2024	(2,080)
2025	(20,854)
2026	0
Thereafter	0
Total	(\$37,467)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$146,953	\$56,187	(\$19,524)

PERF Net Pension Liability - Unaudited

TOWN OF MULBERRY - 1627000

Net Pension Liability as of 2020	\$105,412
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	347
- Net Difference Between Projected and Actual Investment	(81,975)
- Change of Assumptions	37,604
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,764
Pension Expense/Income	413
Contributions	(26,378)
Total Activity in FY 2021	(49,225)
Net Pension Liability as of 2021	\$56,187

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1628000
 Submission Unit Name: SHELBY COUNTY

Wages: \$8,578,902 Proportionate Share: 0.0015560

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,677,383	\$2,047,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,029	\$40,882
Net Difference Between Projected and Actual	0	2,658,438
Change of Assumptions	1,029,885	459,898
Changes in Proportion and Differences Between	64,646	74,670
Total	\$1,164,560	\$3,233,888

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$176,773)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	54,677
Total	(\$122,096)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$909,990

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$541,784)
2023	(480,044)
2024	(287,589)
2025	(759,911)
2026	0
Thereafter	0
Total	(\$2,069,328)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,355,003	\$2,047,459	(\$711,470)

PERF Net Pension Liability - Unaudited

SHELBY COUNTY - 1628000

Net Pension Liability as of 2020	\$4,677,383
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,077
- Net Difference Between Projected and Actual Investment	(3,058,746)
- Change of Assumptions	1,544,558
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(92,727)
Pension Expense/Income	(122,096)
Contributions	(909,990)
Total Activity in FY 2021	(2,629,924)
Net Pension Liability as of 2021	\$2,047,459

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1629000
 Submission Unit Name: ST JOSEPH TOWNSHIP - ALLEN COUNTY

Wages: \$104,544 Proportionate Share: 0.0000190

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$79,436	\$25,001

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$855	\$499
Net Difference Between Projected and Actual	0	32,462
Change of Assumptions	12,576	5,616
Changes in Proportion and Differences Between	125	31,055
Total	\$13,556	\$69,632

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,159)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,516)
Total	(\$18,675)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,709

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$22,078)
2023	(15,976)
2024	(8,743)
2025	(9,279)
2026	0
Thereafter	0
Total	(\$56,076)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$65,389	\$25,001	(\$8,688)

PERF Net Pension Liability - Unaudited

ST JOSEPH TOWNSHIP - ALLEN COUNTY - 1629000

Net Pension Liability as of 2020	\$79,436
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16
- Net Difference Between Projected and Actual Investment	(39,260)
- Change of Assumptions	23,511
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,318)
Pension Expense/Income	(18,675)
Contributions	(11,709)
Total Activity in FY 2021	(54,435)
Net Pension Liability as of 2021	\$25,001

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1630000
 Submission Unit Name: WESTFIELD PUBLIC LIBRARY

Wages: \$88,633 Proportionate Share: 0.0000161

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$48,326	\$21,185

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$725	\$423
Net Difference Between Projected and Actual	0	27,507
Change of Assumptions	10,656	4,759
Changes in Proportion and Differences Between	488	819
Total	\$11,869	\$33,508

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,829)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(449)
Total	(\$2,278)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,927

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,932)
2023	(4,997)
2024	(2,847)
2025	(7,863)
2026	0
Thereafter	0
Total	(\$21,639)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$55,408	\$21,185	(\$7,362)

PERF Net Pension Liability - Unaudited

WESTFIELD PUBLIC LIBRARY - 1630000

Net Pension Liability as of 2020	\$48,326
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95
- Net Difference Between Projected and Actual Investment	(31,643)
- Change of Assumptions	15,966
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	646
Pension Expense/Income	(2,278)
Contributions	(9,927)
Total Activity in FY 2021	(27,141)
Net Pension Liability as of 2021	\$21,185

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1631000
 Submission Unit Name: TOWN OF NORTH JUDSON

Wages: \$510,026 Proportionate Share: 0.0000925

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$260,660	\$121,716

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,163	\$2,430
Net Difference Between Projected and Actual	0	158,037
Change of Assumptions	61,224	27,340
Changes in Proportion and Differences Between	19,801	533
Total	\$85,188	\$188,340

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$10,509)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,816
Total	(\$3,693)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,123

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$24,672)
2023	(21,036)
2024	(12,270)
2025	(45,174)
2026	0
Thereafter	0
Total	(\$103,152)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$318,340	\$121,716	(\$42,295)

PERF Net Pension Liability - Unaudited

TOWN OF NORTH JUDSON - 1631000

Net Pension Liability as of 2020	\$260,660
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	615
- Net Difference Between Projected and Actual Investment	(180,345)
- Change of Assumptions	88,195
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,407
Pension Expense/Income	(3,693)
Contributions	(57,123)
Total Activity in FY 2021	(138,944)
Net Pension Liability as of 2021	\$121,716

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1632000
 Submission Unit Name: TOWN OF COLFAX

Wages: \$202,394 Proportionate Share: 0.0000367

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$94,538	\$48,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,652	\$964
Net Difference Between Projected and Actual	0	62,702
Change of Assumptions	24,291	10,847
Changes in Proportion and Differences Between	17,298	208
Total	\$43,241	\$74,721

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,169)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,612
Total	\$2,443

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,668

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$6,054)
2023	(4,771)
2024	(2,733)
2025	(17,922)
2026	0
Thereafter	0
Total	(\$31,480)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$126,304	\$48,292	(\$16,781)

PERF Net Pension Liability - Unaudited

TOWN OF COLFAX - 1632000

Net Pension Liability as of 2020	\$94,538
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	282
- Net Difference Between Projected and Actual Investment	(70,793)
- Change of Assumptions	33,142
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,348
Pension Expense/Income	2,443
Contributions	(22,668)
Total Activity in FY 2021	(46,246)
Net Pension Liability as of 2021	\$48,292

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1633000
 Submission Unit Name: JEFFERSON TOWNSHIP - WHITLEY COUNTY

Wages: \$26,927 Proportionate Share: 0.0000049

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$14,800	\$6,448

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$221	\$129
Net Difference Between Projected and Actual	0	8,372
Change of Assumptions	3,243	1,448
Changes in Proportion and Differences Between	16	35
Total	\$3,480	\$9,984

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$557)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1
Total	(\$556)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,016

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,769)
2023	(1,454)
2024	(889)
2025	(2,392)
2026	0
Thereafter	0
Total	(\$6,504)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,863	\$6,448	(\$2,240)

PERF Net Pension Liability - Unaudited
JEFFERSON TOWNSHIP - WHITLEY COUNTY - 1633000

Net Pension Liability as of 2020	\$14,800
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29
- Net Difference Between Projected and Actual Investment	(9,639)
- Change of Assumptions	4,879
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49)
Pension Expense/Income	(556)
Contributions	(3,016)
Total Activity in FY 2021	(8,352)
Net Pension Liability as of 2021	\$6,448

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1634000
 Submission Unit Name: MITCHELL COMMUNITY PUBLIC LIBRARY

Wages: \$94,564 Proportionate Share: 0.0000172

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$38,359	\$22,633

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$774	\$452
Net Difference Between Projected and Actual	0	29,386
Change of Assumptions	11,384	5,084
Changes in Proportion and Differences Between	11,713	122
Total	\$23,871	\$35,044

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,954)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	550
Total	(\$1,404)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,591

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,957)
2023	(955)
2024	138
2025	(8,399)
2026	0
Thereafter	0
Total	(\$11,173)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$59,194	\$22,633	(\$7,865)

PERF Net Pension Liability - Unaudited
MITCHELL COMMUNITY PUBLIC LIBRARY - 1634000

Net Pension Liability as of 2020	\$38,359
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	157
- Net Difference Between Projected and Actual Investment	(32,669)
- Change of Assumptions	14,292
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,489
Pension Expense/Income	(1,404)
Contributions	(10,591)
Total Activity in FY 2021	(15,726)
Net Pension Liability as of 2021	\$22,633

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1635000

Submission Unit Name: NORTHWEST INDIANA HEALTH DEPARTMENT COOPERATIVE

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	1,335	110,840
Total	\$1,335	\$110,840

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(65,928)
Total	(65,928)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$62,576)
2023	(46,929)
2024	0
2025	0
2026	0
Thereafter	0
Total	(\$109,505)

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

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA HEALTH DEPARTMENT COOPERATIVE - 1635000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,928
Pension Expense/Income	(65,928)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1636000
 Submission Unit Name: PEABODY PUBLIC LIBRARY

Wages: \$396,100 Proportionate Share: 0.0000718

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$201,158	\$94,478

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,231	\$1,886
Net Difference Between Projected and Actual	0	122,671
Change of Assumptions	47,523	21,222
Changes in Proportion and Differences Between	20,043	396
Total	\$70,797	\$146,175

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,157)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,394
Total	(\$763)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,363

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$16,178)
2023	(14,896)
2024	(9,238)
2025	(35,066)
2026	0
Thereafter	0
Total	(\$75,378)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$247,101	\$94,478	(\$32,830)

PERF Net Pension Liability - Unaudited

PEABODY PUBLIC LIBRARY - 1636000

Net Pension Liability as of 2020	\$201,158
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	482
- Net Difference Between Projected and Actual Investment	(139,887)
- Change of Assumptions	68,214
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,637
Pension Expense/Income	(763)
Contributions	(44,363)
Total Activity in FY 2021	(106,680)
Net Pension Liability as of 2021	\$94,478

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1637000
 Submission Unit Name: PORTER COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$301,113 Proportionate Share: 0.0000546

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$161,289	\$71,845

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,457	\$1,435
Net Difference Between Projected and Actual	0	93,285
Change of Assumptions	36,139	16,138
Changes in Proportion and Differences Between	3,227	2,182
Total	\$41,823	\$113,040

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,203)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	354
Total	(\$5,849)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,572

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$19,818)
2023	(15,676)
2024	(9,056)
2025	(26,667)
2026	0
Thereafter	0
Total	(\$71,217)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$187,907	\$71,845	(\$24,965)

PERF Net Pension Liability - Unaudited

PORTER COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1637000

Net Pension Liability as of 2020	\$161,289
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	330
- Net Difference Between Projected and Actual Investment	(107,089)
- Change of Assumptions	53,607
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,129
Pension Expense/Income	(5,849)
Contributions	(33,572)
Total Activity in FY 2021	(89,444)
Net Pension Liability as of 2021	\$71,845

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1638000

Submission Unit Name: WASHINGTON TOWNSHIP - MORGAN COUNTY

Wages: \$15,500 Proportionate Share: 0.0000028

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$8,457	\$3,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$126	\$74
Net Difference Between Projected and Actual	0	4,784
Change of Assumptions	1,853	828
Changes in Proportion and Differences Between	4	191
Total	\$1,983	\$5,877

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$318)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(184)
Total	(\$502)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,736

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,109)
2023	(911)
2024	(506)
2025	(1,368)
2026	0
Thereafter	0
Total	(\$3,894)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,636	\$3,684	(\$1,280)

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP - MORGAN COUNTY - 1638000

Net Pension Liability as of 2020	\$8,457
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16
- Net Difference Between Projected and Actual Investment	(5,508)
- Change of Assumptions	2,787
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	170
Pension Expense/Income	(502)
Contributions	(1,736)
Total Activity in FY 2021	(4,773)
Net Pension Liability as of 2021	\$3,684

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1639000
 Submission Unit Name: TOWN OF WILLIAMSPORT

Wages: \$637,628 Proportionate Share: 0.0001157

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$347,345	\$152,244

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,207	\$3,040
Net Difference Between Projected and Actual	0	197,674
Change of Assumptions	76,580	34,197
Changes in Proportion and Differences Between	11,352	8,207
Total	\$93,139	\$243,118

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,144)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,385)
Total	(\$20,529)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,414

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$43,600)
2023	(29,404)
2024	(20,471)
2025	(56,504)
2026	0
Thereafter	0
Total	(\$149,979)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$398,184	\$152,244	(\$52,903)

PERF Net Pension Liability - Unaudited

TOWN OF WILLIAMSPORT - 1639000

Net Pension Liability as of 2020	\$347,345
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	677
- Net Difference Between Projected and Actual Investment	(227,401)
- Change of Assumptions	114,755
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,811
Pension Expense/Income	(20,529)
Contributions	(71,414)
Total Activity in FY 2021	(195,101)
Net Pension Liability as of 2021	\$152,244

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1641000
 Submission Unit Name: MSD BOONE TOWNSHIP

Wages: \$1,113,266 Proportionate Share: 0.0002019

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$619,181	\$265,670

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,087	\$5,305
Net Difference Between Projected and Actual	0	344,948
Change of Assumptions	133,634	59,674
Changes in Proportion and Differences Between	862	22,021
Total	\$143,583	\$431,948

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,937)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,909)
Total	(\$27,846)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,681

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$88,214)
2023	(62,706)
2024	(38,844)
2025	(98,601)
2026	0
Thereafter	0
Total	(\$288,365)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$694,843	\$265,670	(\$92,317)

PERF Net Pension Liability - Unaudited

MSD BOONE TOWNSHIP - 1641000

Net Pension Liability as of 2020	\$619,181
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,125
- Net Difference Between Projected and Actual Investment	(397,940)
- Change of Assumptions	202,971
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,140)
Pension Expense/Income	(27,846)
Contributions	(124,681)
Total Activity in FY 2021	(353,511)
Net Pension Liability as of 2021	\$265,670

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1642000
 Submission Unit Name: TOWN OF HARMONY

Wages: \$110,108 Proportionate Share: 0.0000200

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,249	\$26,317

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$900	\$525
Net Difference Between Projected and Actual	0	34,170
Change of Assumptions	13,238	5,911
Changes in Proportion and Differences Between	44,419	1,911
Total	\$58,557	\$42,517

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,272)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,144
Total	\$12,872

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,970

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$7,869
2023	8,881
2024	9,056
2025	(9,766)
2026	0
Thereafter	0
Total	\$16,040

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$68,830	\$26,317	(\$9,145)

PERF Net Pension Liability - Unaudited

TOWN OF HARMONY - 1642000

Net Pension Liability as of 2020	\$7,249
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	344
- Net Difference Between Projected and Actual Investment	(34,790)
- Change of Assumptions	8,837
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,775
Pension Expense/Income	12,872
Contributions	(11,970)
Total Activity in FY 2021	19,068
Net Pension Liability as of 2021	\$26,317

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1643000
 Submission Unit Name: CITY OF JONESBORO

Wages: \$202,586 Proportionate Share: 0.0000367

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$132,595	\$48,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,652	\$964
Net Difference Between Projected and Actual	0	62,702
Change of Assumptions	24,291	10,847
Changes in Proportion and Differences Between	13,823	77,690
Total	\$39,766	\$152,203

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,169)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,440)
Total	(\$8,609)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,689

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$39,162)
2023	(43,486)
2024	(11,866)
2025	(17,923)
2026	0
Thereafter	0
Total	(\$112,437)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$126,304	\$48,292	(\$16,781)

PERF Net Pension Liability - Unaudited

CITY OF JONESBORO - 1643000

Net Pension Liability as of 2020	\$132,595
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	119
- Net Difference Between Projected and Actual Investment	(74,050)
- Change of Assumptions	41,071
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,145)
Pension Expense/Income	(8,609)
Contributions	(22,689)
Total Activity in FY 2021	(84,303)
Net Pension Liability as of 2021	\$48,292

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1644000
 Submission Unit Name: TOWN OF MOORESVILLE

Wages: \$1,933,238 Proportionate Share: 0.0003506

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,045,358	\$461,336

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,779	\$9,212
Net Difference Between Projected and Actual	0	599,003
Change of Assumptions	232,055	103,625
Changes in Proportion and Differences Between	27,010	2,281
Total	\$274,844	\$714,121

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$39,831)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,760
Total	(\$20,071)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$216,156

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$110,542)
2023	(97,151)
2024	(60,360)
2025	(171,224)
2026	0
Thereafter	0
Total	(\$439,277)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,206,596	\$461,336	(\$160,309)

PERF Net Pension Liability - Unaudited

TOWN OF MOORESVILLE - 1644000

Net Pension Liability as of 2020	\$1,045,358
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,081
- Net Difference Between Projected and Actual Investment	(688,469)
- Change of Assumptions	346,239
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,646)
Pension Expense/Income	(20,071)
Contributions	(216,156)
Total Activity in FY 2021	(584,022)
Net Pension Liability as of 2021	\$461,336

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1645000
 Submission Unit Name: PERRY TOWNSHIP - ALLEN COUNTY

Wages: \$699,436 Proportionate Share: 0.0001269

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$291,770	\$166,981

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,711	\$3,334
Net Difference Between Projected and Actual	0	216,810
Change of Assumptions	83,993	37,507
Changes in Proportion and Differences Between	86,433	7,549
Total	\$176,137	\$265,200

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,417)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	51,161
Total	\$36,744

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,337

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$12,202)
2023	(13,852)
2024	(1,033)
2025	(61,976)
2026	0
Thereafter	0
Total	(\$89,063)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$436,729	\$166,981	(\$58,024)

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - ALLEN COUNTY - 1645000

Net Pension Liability as of 2020	\$291,770
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,125
- Net Difference Between Projected and Actual Investment	(241,781)
- Change of Assumptions	107,279
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,181
Pension Expense/Income	36,744
Contributions	(78,337)
Total Activity in FY 2021	(124,789)
Net Pension Liability as of 2021	\$166,981

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1646000
 Submission Unit Name: ROSS TOWNSHIP - LAKE COUNTY

Wages: \$578,353 Proportionate Share: 0.0001049

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$287,239	\$138,032

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,721	\$2,756
Net Difference Between Projected and Actual	0	179,222
Change of Assumptions	69,431	31,005
Changes in Proportion and Differences Between	35,596	23,383
Total	\$109,748	\$236,366

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,917)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,388)
Total	(\$17,305)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,008

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$32,615)
2023	(27,264)
2024	(15,508)
2025	(51,231)
2026	0
Thereafter	0
Total	(\$126,618)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$361,015	\$138,032	(\$47,965)

PERF Net Pension Liability - Unaudited

ROSS TOWNSHIP - LAKE COUNTY - 1646000

Net Pension Liability as of 2020	\$287,239
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	733
- Net Difference Between Projected and Actual Investment	(203,805)
- Change of Assumptions	98,275
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,903
Pension Expense/Income	(17,305)
Contributions	(48,008)
Total Activity in FY 2021	(149,207)
Net Pension Liability as of 2021	\$138,032

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1647000
 Submission Unit Name: SHAWSWICK TOWNSHIP-LAWRENCE COUNTY

Wages: \$89,641 Proportionate Share: 0.0000163

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$49,232	\$21,448

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$734	\$428
Net Difference Between Projected and Actual	0	27,849
Change of Assumptions	10,789	4,818
Changes in Proportion and Differences Between	677	5,863
Total	\$12,200	\$38,958

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,852)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,542)
Total	(\$5,394)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,344

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$8,209)
2023	(6,835)
2024	(3,752)
2025	(7,962)
2026	0
Thereafter	0
Total	(\$26,758)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$56,097	\$21,448	(\$7,453)

PERF Net Pension Liability - Unaudited
SHAWSWICK TOWNSHIP-LAWRENCE COUNTY - 1647000

Net Pension Liability as of 2020	\$49,232
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95
- Net Difference Between Projected and Actual Investment	(32,063)
- Change of Assumptions	16,229
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(307)
Pension Expense/Income	(5,394)
Contributions	(6,344)
Total Activity in FY 2021	(27,784)
Net Pension Liability as of 2021	\$21,448

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1648000
 Submission Unit Name: TOWN OF SHELburn

Wages: \$225,700 Proportionate Share: 0.0000409

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$128,367	\$53,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,841	\$1,075
Net Difference Between Projected and Actual	0	69,878
Change of Assumptions	27,071	12,089
Changes in Proportion and Differences Between	13,951	10,038
Total	\$42,863	\$93,080

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,647)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,461)
Total	(\$6,108)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,278

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$14,473)
2023	(7,199)
2024	(8,571)
2025	(19,974)
2026	0
Thereafter	0
Total	(\$50,217)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$140,758	\$53,818	(\$18,701)

PERF Net Pension Liability - Unaudited

TOWN OF SHELburn - 1648000

Net Pension Liability as of 2020	\$128,367
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	215
- Net Difference Between Projected and Actual Investment	(80,864)
- Change of Assumptions	41,728
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,242)
Pension Expense/Income	(6,108)
Contributions	(25,278)
Total Activity in FY 2021	(74,549)
Net Pension Liability as of 2021	\$53,818

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1649000
 Submission Unit Name: CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY

Wages: \$80,029 Proportionate Share: 0.0000145

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$39,265	\$19,080

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$653	\$381
Net Difference Between Projected and Actual	0	24,773
Change of Assumptions	9,597	4,286
Changes in Proportion and Differences Between	26,991	2,223
Total	\$37,241	\$31,663

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,647)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,768
Total	\$11,121

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,963

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$7,541
2023	6,658
2024	(1,541)
2025	(7,080)
2026	0
Thereafter	0
Total	\$5,578

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,902	\$19,080	(\$6,630)

PERF Net Pension Liability - Unaudited

CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY - 1649000

Net Pension Liability as of 2020	\$39,265
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	103
- Net Difference Between Projected and Actual Investment	(28,133)
- Change of Assumptions	13,492
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,805)
Pension Expense/Income	11,121
Contributions	(8,963)
Total Activity in FY 2021	(20,185)
Net Pension Liability as of 2021	\$19,080

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1650000
 Submission Unit Name: TOWN OF CARLISLE

Wages: \$231,500 Proportionate Share: 0.0000420

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$126,857	\$55,266

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,890	\$1,103
Net Difference Between Projected and Actual	0	71,757
Change of Assumptions	27,799	12,414
Changes in Proportion and Differences Between	1,531	3,290
Total	\$31,220	\$88,564

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,772)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,204)
Total	(\$5,976)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,053

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$14,876)
2023	(13,508)
2024	(8,448)
2025	(20,512)
2026	0
Thereafter	0
Total	(\$57,344)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$144,544	\$55,266	(\$19,204)

PERF Net Pension Liability - Unaudited

TOWN OF CARLISLE - 1650000

Net Pension Liability as of 2020	\$126,857
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	242
- Net Difference Between Projected and Actual Investment	(82,614)
- Change of Assumptions	41,817
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,007)
Pension Expense/Income	(5,976)
Contributions	(22,053)
Total Activity in FY 2021	(71,591)
Net Pension Liability as of 2021	\$55,266

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1651000
 Submission Unit Name: CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$1,294,007 Proportionate Share: 0.0002347

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$687,140	\$308,829

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,563	\$6,166
Net Difference Between Projected and Actual	0	400,987
Change of Assumptions	155,343	69,369
Changes in Proportion and Differences Between	42,080	88,811
Total	\$207,986	\$565,333

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$26,664)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,470)
Total	(\$32,134)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,929

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$102,508)
2023	(102,898)
2024	(37,319)
2025	(114,622)
2026	0
Thereafter	0
Total	(\$357,347)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$807,724	\$308,829	(\$107,315)

PERF Net Pension Liability - Unaudited

CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1651000

Net Pension Liability as of 2020	\$687,140
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,449
- Net Difference Between Projected and Actual Investment	(459,795)
- Change of Assumptions	229,145
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,953
Pension Expense/Income	(32,134)
Contributions	(144,929)
Total Activity in FY 2021	(378,311)
Net Pension Liability as of 2021	\$308,829

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1653000
 Submission Unit Name: HANOVER TOWNSHIP - LAKE COUNTY

Wages: \$53,373 Proportionate Share: 0.0000097

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$27,184	\$12,764

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$437	\$255
Net Difference Between Projected and Actual	0	16,573
Change of Assumptions	6,420	2,867
Changes in Proportion and Differences Between	1,849	12,304
Total	\$8,706	\$31,999

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,102)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,603)
Total	(\$7,705)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,978

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$11,615)
2023	(5,686)
2024	(1,254)
2025	(4,738)
2026	0
Thereafter	0
Total	(\$23,293)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,383	\$12,764	(\$4,435)

PERF Net Pension Liability - Unaudited

HANOVER TOWNSHIP - LAKE COUNTY - 1653000

Net Pension Liability as of 2020	\$27,184
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65
- Net Difference Between Projected and Actual Investment	(18,899)
- Change of Assumptions	9,217
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,880
Pension Expense/Income	(7,705)
Contributions	(5,978)
Total Activity in FY 2021	(14,420)
Net Pension Liability as of 2021	\$12,764

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1655000
 Submission Unit Name: MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$194,054 Proportionate Share: 0.0000352

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$112,963	\$46,318

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,584	\$925
Net Difference Between Projected and Actual	0	60,139
Change of Assumptions	23,298	10,404
Changes in Proportion and Differences Between	18,032	5,692
Total	\$42,914	\$77,160

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,999)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,581
Total	\$582

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,733

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$737)
2023	(8,343)
2024	(7,975)
2025	(17,191)
2026	0
Thereafter	0
Total	(\$34,246)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$121,141	\$46,318	(\$16,095)

PERF Net Pension Liability - Unaudited

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY - 1655000

Net Pension Liability as of 2020	\$112,963
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	175
- Net Difference Between Projected and Actual Investment	(69,807)
- Change of Assumptions	36,431
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,293)
Pension Expense/Income	582
Contributions	(21,733)
Total Activity in FY 2021	(66,645)
Net Pension Liability as of 2021	\$46,318

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1656000
 Submission Unit Name: WHEATFIELD TOWNSHIP - JASPER COUNTY

Wages: \$16,000 Proportionate Share: 0.0000029

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,061	\$3,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$131	\$76
Net Difference Between Projected and Actual	0	4,955
Change of Assumptions	1,919	857
Changes in Proportion and Differences Between	85	939
Total	\$2,135	\$6,827

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$329)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38
Total	(\$291)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,643

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,413)
2023	(1,232)
2024	(631)
2025	(1,416)
2026	0
Thereafter	0
Total	(\$4,692)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,980	\$3,816	(\$1,326)

PERF Net Pension Liability - Unaudited
WHEATFIELD TOWNSHIP - JASPER COUNTY - 1656000

Net Pension Liability as of 2020	\$9,061
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16
- Net Difference Between Projected and Actual Investment	(5,730)
- Change of Assumptions	2,950
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(547)
Pension Expense/Income	(291)
Contributions	(1,643)
Total Activity in FY 2021	(5,245)
Net Pension Liability as of 2021	\$3,816

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1657000
 Submission Unit Name: TOWN OF BIRDSEYE

Wages: \$23,520 Proportionate Share: 0.0000043

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$13,290	\$5,658

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$194	\$113
Net Difference Between Projected and Actual	0	7,347
Change of Assumptions	2,846	1,271
Changes in Proportion and Differences Between	256	1,232
Total	\$3,296	\$9,963

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$489)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(383)
Total	(\$872)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,634

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,931)
2023	(1,779)
2024	(856)
2025	(2,101)
2026	0
Thereafter	0
Total	(\$6,667)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,799	\$5,658	(\$1,966)

PERF Net Pension Liability - Unaudited

TOWN OF BIRDSEYE - 1657000

Net Pension Liability as of 2020	\$13,290
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24
- Net Difference Between Projected and Actual Investment	(8,484)
- Change of Assumptions	4,344
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10)
Pension Expense/Income	(872)
Contributions	(2,634)
Total Activity in FY 2021	(7,632)
Net Pension Liability as of 2021	\$5,658

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1658000
 Submission Unit Name: FORT WAYNE-ALLEN COUNTY AIRPORT AUTHORITY

Wages: \$4,120,682 Proportionate Share: 0.0007474

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,340,806	\$983,465

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,637	\$19,637
Net Difference Between Projected and Actual	0	1,276,939
Change of Assumptions	494,689	220,905
Changes in Proportion and Differences Between	11,058	107,480
Total	\$539,384	\$1,624,961

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$84,910)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(52,437)
Total	(\$137,347)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$458,695

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$304,006)
2023	(260,464)
2024	(156,096)
2025	(365,011)
2026	0
Thereafter	0
Total	(\$1,085,577)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,572,191	\$983,465	(\$341,744)

PERF Net Pension Liability - Unaudited

FORT WAYNE-ALLEN COUNTY AIRPORT AUTHORITY - 1658000

Net Pension Liability as of 2020	\$2,340,806
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,956
- Net Difference Between Projected and Actual Investment	(1,477,274)
- Change of Assumptions	761,510
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,491)
Pension Expense/Income	(137,347)
Contributions	(458,695)
Total Activity in FY 2021	(1,357,341)
Net Pension Liability as of 2021	\$983,465

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1659000
 Submission Unit Name: JAMESTOWN TOWNSHIP-STEUBEN COUNTY

Wages: \$22,410 Proportionate Share: 0.0000041

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$12,686	\$5,395

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$185	\$108
Net Difference Between Projected and Actual	0	7,005
Change of Assumptions	2,714	1,212
Changes in Proportion and Differences Between	4	554
Total	\$2,903	\$8,879

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$466)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(293)
Total	(\$759)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,510

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,761)
2023	(1,394)
2024	(819)
2025	(2,002)
2026	0
Thereafter	0
Total	(\$5,976)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,110	\$5,395	(\$1,875)

PERF Net Pension Liability - Unaudited
JAMESTOWN TOWNSHIP-STEUBEN COUNTY - 1659000

Net Pension Liability as of 2020	\$12,686
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22
- Net Difference Between Projected and Actual Investment	(8,091)
- Change of Assumptions	4,145
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(98)
Pension Expense/Income	(759)
Contributions	(2,510)
Total Activity in FY 2021	(7,291)
Net Pension Liability as of 2021	\$5,395

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1660000
 Submission Unit Name: NOBLESVILLE HOUSING AUTHORITY

Wages: \$148,174 Proportionate Share: 0.0000269

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$85,779	\$35,396

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,211	\$707
Net Difference Between Projected and Actual	0	45,959
Change of Assumptions	17,805	7,951
Changes in Proportion and Differences Between	158	8,966
Total	\$19,174	\$63,583

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,056)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,145)
Total	(\$10,201)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,371

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$15,274)
2023	(9,983)
2024	(6,015)
2025	(13,137)
2026	0
Thereafter	0
Total	(\$44,409)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$92,577	\$35,396	(\$12,300)

PERF Net Pension Liability - Unaudited

NOBLESVILLE HOUSING AUTHORITY - 1660000

Net Pension Liability as of 2020	\$85,779
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	136
- Net Difference Between Projected and Actual Investment	(53,300)
- Change of Assumptions	27,727
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,626
Pension Expense/Income	(10,201)
Contributions	(16,371)
Total Activity in FY 2021	(50,383)
Net Pension Liability as of 2021	\$35,396

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1661000

Submission Unit Name: WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY

Wages: \$74,820 Proportionate Share: 0.0000136

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$39,869	\$17,896

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$612	\$357
Net Difference Between Projected and Actual	0	23,236
Change of Assumptions	9,002	4,020
Changes in Proportion and Differences Between	4,088	2,286
Total	\$13,702	\$29,899

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	(808)
Total	(\$2,353)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,380

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,096)
2023	(2,279)
2024	(2,179)
2025	(6,643)
2026	0
Thereafter	0
Total	(\$16,197)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,805	\$17,896	(\$6,219)

PERF Net Pension Liability - Unaudited

WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY - 1661000

Net Pension Liability as of 2020	\$39,869
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84
- Net Difference Between Projected and Actual Investment	(26,648)
- Change of Assumptions	13,289
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,035
Pension Expense/Income	(2,353)
Contributions	(8,380)
Total Activity in FY 2021	(21,973)
Net Pension Liability as of 2021	\$17,896

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1662000
 Submission Unit Name: ADAMS TOWNSHIP - PARKE COUNTY

Wages: \$19,675 Proportionate Share: 0.0000036

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$10,873	\$4,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$162	\$95
Net Difference Between Projected and Actual	0	6,151
Change of Assumptions	2,383	1,064
Changes in Proportion and Differences Between	0	3,437
Total	\$2,545	\$10,747

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$409)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,410)
Total	(\$2,819)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,108)
2023	(2,204)
2024	(1,130)
2025	(1,760)
2026	0
Thereafter	0
Total	(\$8,202)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,389	\$4,737	(\$1,646)

PERF Net Pension Liability - Unaudited

ADAMS TOWNSHIP - PARKE COUNTY - 1662000

Net Pension Liability as of 2020	\$10,873
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20
- Net Difference Between Projected and Actual Investment	(7,082)
- Change of Assumptions	3,585
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	160
Pension Expense/Income	(2,819)
Contributions	0
Total Activity in FY 2021	(6,136)
Net Pension Liability as of 2021	\$4,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1663000
 Submission Unit Name: CENTER TOWNSHIP, LAPORTE COUNTY

Wages: \$50,670 Proportionate Share: 0.0000092

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$21,445	\$12,106

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$414	\$242
Net Difference Between Projected and Actual	0	15,718
Change of Assumptions	6,089	2,719
Changes in Proportion and Differences Between	5,264	392
Total	\$11,767	\$19,071

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,045)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,474
Total	\$429

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,566

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,748)
2023	(895)
2024	(169)
2025	(4,492)
2026	0
Thereafter	0
Total	(\$7,304)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,662	\$12,106	(\$4,207)

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP, LAPORTE COUNTY - 1663000

Net Pension Liability as of 2020	\$21,445
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80
- Net Difference Between Projected and Actual Investment	(17,553)
- Change of Assumptions	7,838
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,433
Pension Expense/Income	429
Contributions	(5,566)
Total Activity in FY 2021	(9,339)
Net Pension Liability as of 2021	\$12,106

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1665000
 Submission Unit Name: CITY OF AUSTIN

Wages: \$803,455 Proportionate Share: 0.0001457

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$406,243	\$191,719

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,557	\$3,828
Net Difference Between Projected and Actual	0	248,930
Change of Assumptions	96,436	43,064
Changes in Proportion and Differences Between	36,934	3,512
Total	\$139,927	\$299,334

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,553)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,739
Total	\$6,186

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,989

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$35,589)
2023	(34,374)
2024	(18,285)
2025	(71,159)
2026	0
Thereafter	0
Total	(\$159,407)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$501,429	\$191,719	(\$66,620)

PERF Net Pension Liability - Unaudited

CITY OF AUSTIN - 1665000

Net Pension Liability as of 2020	\$406,243
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	986
- Net Difference Between Projected and Actual Investment	(283,698)
- Change of Assumptions	138,016
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,975
Pension Expense/Income	6,186
Contributions	(89,989)
Total Activity in FY 2021	(214,524)
Net Pension Liability as of 2021	\$191,719

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1666000
 Submission Unit Name: MIDDLE TOWNSHIP - HENDRICKS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
MIDDLE TOWNSHIP - HENDRICKS COUNTY - 1666000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1667000

Submission Unit Name: DELAWARE TOWNSHIP - HAMILTON COUNTY

Wages: \$256,711 Proportionate Share: 0.0000466

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$140,750	\$61,319

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,097	\$1,224
Net Difference Between Projected and Actual	0	79,616
Change of Assumptions	30,844	13,773
Changes in Proportion and Differences Between	5,161	9,842
Total	\$38,102	\$104,455

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,294)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,079)
Total	(\$6,373)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,972

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$17,214)
2023	(16,476)
2024	(9,906)
2025	(22,757)
2026	0
Thereafter	0
Total	(\$66,353)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$160,375	\$61,319	(\$21,308)

PERF Net Pension Liability - Unaudited
DELAWARE TOWNSHIP - HAMILTON COUNTY - 1667000

Net Pension Liability as of 2020	\$140,750
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	269
- Net Difference Between Projected and Actual Investment	(91,662)
- Change of Assumptions	46,397
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,090)
Pension Expense/Income	(6,373)
Contributions	(21,972)
Total Activity in FY 2021	(79,431)
Net Pension Liability as of 2021	\$61,319

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1668000
 Submission Unit Name: TOWN OF NEW ROSS

Wages: \$30,480 Proportionate Share: 0.0000055

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$16,914	\$7,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$248	\$145
Net Difference Between Projected and Actual	0	9,397
Change of Assumptions	3,640	1,626
Changes in Proportion and Differences Between	533	268
Total	\$4,421	\$11,436

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$625)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	48
Total	(\$577)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,414

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,634)
2023	(1,629)
2024	(1,066)
2025	(2,686)
2026	0
Thereafter	0
Total	(\$7,015)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,928	\$7,237	(\$2,515)

PERF Net Pension Liability - Unaudited

TOWN OF NEW ROSS - 1668000

Net Pension Liability as of 2020	\$16,914
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30
- Net Difference Between Projected and Actual Investment	(10,845)
- Change of Assumptions	5,538
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(409)
Pension Expense/Income	(577)
Contributions	(3,414)
Total Activity in FY 2021	(9,677)
Net Pension Liability as of 2021	\$7,237

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1669000
 Submission Unit Name: TOWN OF WHITELAND

Wages: \$1,543,524 Proportionate Share: 0.0002800

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$785,303	\$368,437

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,602	\$7,357
Net Difference Between Projected and Actual	0	478,382
Change of Assumptions	185,326	82,758
Changes in Proportion and Differences Between	103,049	23,943
Total	\$300,977	\$592,440

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$31,810)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	92,856
Total	\$61,046

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,007

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$42,954)
2023	(75,110)
2024	(36,655)
2025	(136,744)
2026	0
Thereafter	0
Total	(\$291,463)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$963,625	\$368,437	(\$128,028)

PERF Net Pension Liability - Unaudited

TOWN OF WHITELAND - 1669000

Net Pension Liability as of 2020	\$785,303
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,876
- Net Difference Between Projected and Actual Investment	(545,591)
- Change of Assumptions	266,192
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,382)
Pension Expense/Income	61,046
Contributions	(171,007)
Total Activity in FY 2021	(416,866)
Net Pension Liability as of 2021	\$368,437

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1670000
 Submission Unit Name: DANVILLE/CENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$262,838 Proportionate Share: 0.0000477

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$149,207	\$62,766

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,147	\$1,253
Net Difference Between Projected and Actual	0	81,496
Change of Assumptions	31,572	14,098
Changes in Proportion and Differences Between	16,975	4,700
Total	\$50,694	\$101,547

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,419)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,133
Total	\$4,714

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,437

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$7,630)
2023	(10,046)
2024	(9,883)
2025	(23,294)
2026	0
Thereafter	0
Total	(\$50,853)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$164,160	\$62,766	(\$21,811)

PERF Net Pension Liability - Unaudited

DANVILLE/CENTER TOWNSHIP PUBLIC LIBRARY - 1670000

Net Pension Liability as of 2020	\$149,207
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	253
- Net Difference Between Projected and Actual Investment	(94,266)
- Change of Assumptions	48,563
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,268)
Pension Expense/Income	4,714
Contributions	(29,437)
Total Activity in FY 2021	(86,441)
Net Pension Liability as of 2021	\$62,766

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1671000
 Submission Unit Name: TOWN OF BURLINGTON

Wages: \$73,248 Proportionate Share: 0.0000133

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$40,775	\$17,501

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$599	\$349
Net Difference Between Projected and Actual	0	22,723
Change of Assumptions	8,803	3,931
Changes in Proportion and Differences Between	2,386	582
Total	\$11,788	\$27,585

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,511)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,091
Total	(\$420)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,204

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,043)
2023	(3,702)
2024	(2,558)
2025	(6,494)
2026	0
Thereafter	0
Total	(\$15,797)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$45,772	\$17,501	(\$6,081)

PERF Net Pension Liability - Unaudited

TOWN OF BURLINGTON - 1671000

Net Pension Liability as of 2020	\$40,775
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75
- Net Difference Between Projected and Actual Investment	(26,213)
- Change of Assumptions	13,368
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,880)
Pension Expense/Income	(420)
Contributions	(8,204)
Total Activity in FY 2021	(23,274)
Net Pension Liability as of 2021	\$17,501

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1672000
 Submission Unit Name: SHERIDAN PUBLIC LIBRARY

Wages: \$58,517 Proportionate Share: 0.0000106

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$36,245	\$13,948

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$477	\$278
Net Difference Between Projected and Actual	0	18,110
Change of Assumptions	7,016	3,133
Changes in Proportion and Differences Between	57	8,554
Total	\$7,550	\$30,075

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,204)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,109)
Total	(\$5,313)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,554

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$7,764)
2023	(6,650)
2024	(2,935)
2025	(5,176)
2026	0
Thereafter	0
Total	(\$22,525)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,480	\$13,948	(\$4,847)

PERF Net Pension Liability - Unaudited

SHERIDAN PUBLIC LIBRARY - 1672000

Net Pension Liability as of 2020	\$36,245
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44
- Net Difference Between Projected and Actual Investment	(21,212)
- Change of Assumptions	11,435
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(697)
Pension Expense/Income	(5,313)
Contributions	(6,554)
Total Activity in FY 2021	(22,297)
Net Pension Liability as of 2021	\$13,948

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1673000
 Submission Unit Name: TOWN OF CROTHERSVILLE

Wages: \$478,146 Proportionate Share: 0.0000867

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$246,766	\$114,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,902	\$2,278
Net Difference Between Projected and Actual	0	148,128
Change of Assumptions	57,385	25,625
Changes in Proportion and Differences Between	36,839	6,081
Total	\$98,126	\$182,112

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,850)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,937
Total	\$1,087

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,553

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$19,290)
2023	(10,267)
2024	(12,087)
2025	(42,342)
2026	0
Thereafter	0
Total	(\$83,986)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$298,380	\$114,084	(\$39,643)

PERF Net Pension Liability - Unaudited

TOWN OF CROTHERSVILLE - 1673000

Net Pension Liability as of 2020	\$246,766
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	565
- Net Difference Between Projected and Actual Investment	(169,247)
- Change of Assumptions	83,176
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,290
Pension Expense/Income	1,087
Contributions	(53,553)
Total Activity in FY 2021	(132,682)
Net Pension Liability as of 2021	\$114,084

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1674000
 Submission Unit Name: TOWN OF GRANDVIEW

Wages: \$142,493 Proportionate Share: 0.0000258

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$76,114	\$33,949

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,161	\$678
Net Difference Between Projected and Actual	0	44,080
Change of Assumptions	17,077	7,626
Changes in Proportion and Differences Between	1,615	2,509
Total	\$19,853	\$54,893

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,931)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(454)
Total	(\$3,385)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,959

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$10,308)
2023	(7,897)
2024	(4,234)
2025	(12,601)
2026	0
Thereafter	0
Total	(\$35,040)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$88,791	\$33,949	(\$11,797)

PERF Net Pension Liability - Unaudited

TOWN OF GRANDVIEW - 1674000

Net Pension Liability as of 2020	\$76,114
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	156
- Net Difference Between Projected and Actual Investment	(50,594)
- Change of Assumptions	25,310
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,307
Pension Expense/Income	(3,385)
Contributions	(15,959)
Total Activity in FY 2021	(42,165)
Net Pension Liability as of 2021	\$33,949

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1675000
 Submission Unit Name: LAKE LEMON CONSERVANCY DISTRICT

Wages: \$140,978 Proportionate Share: 0.0000256

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$70,375	\$33,686

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,152	\$673
Net Difference Between Projected and Actual	0	43,738
Change of Assumptions	16,944	7,566
Changes in Proportion and Differences Between	25,565	162
Total	\$43,661	\$52,139

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,908)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,569
Total	\$5,661

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,790

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$5,110
2023	1,892
2024	(2,977)
2025	(12,503)
2026	0
Thereafter	0
Total	(\$8,478)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$88,103	\$33,686	(\$11,705)

PERF Net Pension Liability - Unaudited

LAKE LEMON CONSERVANCY DISTRICT - 1675000

Net Pension Liability as of 2020	\$70,375
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	177
- Net Difference Between Projected and Actual Investment	(49,761)
- Change of Assumptions	24,041
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,017)
Pension Expense/Income	5,661
Contributions	(15,790)
Total Activity in FY 2021	(36,689)
Net Pension Liability as of 2021	\$33,686

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1676000
 Submission Unit Name: LINCOLN HERITAGE PUBLIC LIBRARY

Wages: \$53,695 Proportionate Share: 0.0000097

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$28,392	\$12,764

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$437	\$255
Net Difference Between Projected and Actual	0	16,573
Change of Assumptions	6,420	2,867
Changes in Proportion and Differences Between	1,205	973
Total	\$8,062	\$20,668

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,102)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,719
Total	\$3,617

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,014

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,332)
2023	(3,003)
2024	(1,534)
2025	(4,737)
2026	0
Thereafter	0
Total	(\$12,606)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,383	\$12,764	(\$4,435)

PERF Net Pension Liability - Unaudited

LINCOLN HERITAGE PUBLIC LIBRARY - 1676000

Net Pension Liability as of 2020	\$28,392
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60
- Net Difference Between Projected and Actual Investment	(19,003)
- Change of Assumptions	9,469
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,757)
Pension Expense/Income	3,617
Contributions	(6,014)
Total Activity in FY 2021	(15,628)
Net Pension Liability as of 2021	\$12,764

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1677000
 Submission Unit Name: WORTHINGTON-JEFFERSON TOWNSHIP PUBLIC LIBRARY

Wages: \$56,809 Proportionate Share: 0.0000103

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$31,412	\$13,553

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$464	\$271
Net Difference Between Projected and Actual	0	17,598
Change of Assumptions	6,817	3,044
Changes in Proportion and Differences Between	55	750
Total	\$7,336	\$21,663

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,170)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(454)
Total	(\$1,624)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,363

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,066)
2023	(3,292)
2024	(1,939)
2025	(5,030)
2026	0
Thereafter	0
Total	(\$14,327)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,448	\$13,553	(\$4,710)

PERF Net Pension Liability - Unaudited

WORTHINGTON-JEFFERSON TOWNSHIP PUBLIC LIBRARY - 1677000

Net Pension Liability as of 2020	\$31,412
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58
- Net Difference Between Projected and Actual Investment	(20,286)
- Change of Assumptions	10,318
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38
Pension Expense/Income	(1,624)
Contributions	(6,363)
Total Activity in FY 2021	(17,859)
Net Pension Liability as of 2021	\$13,553

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1678000
 Submission Unit Name: TOWN OF CARBON

Wages: \$31,858 Proportionate Share: 0.0000058

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$12,082	\$7,632

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$261	\$152
Net Difference Between Projected and Actual	0	9,909
Change of Assumptions	3,839	1,714
Changes in Proportion and Differences Between	4,659	4,793
Total	\$8,759	\$16,568

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$659)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,015)
Total	(\$1,674)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,701)
2023	(2,178)
2024	(99)
2025	(2,831)
2026	0
Thereafter	0
Total	(\$7,809)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,961	\$7,632	(\$2,652)

PERF Net Pension Liability - Unaudited

TOWN OF CARBON - 1678000

Net Pension Liability as of 2020	\$12,082
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57
- Net Difference Between Projected and Actual Investment	(10,943)
- Change of Assumptions	4,642
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,410
Pension Expense/Income	(1,674)
Contributions	(1,942)
Total Activity in FY 2021	(4,450)
Net Pension Liability as of 2021	\$7,632

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1679000
 Submission Unit Name: TOWN OF CLARKS HILL

Wages: \$72,631 Proportionate Share: 0.0000132

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$50,743	\$17,369

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$594	\$347
Net Difference Between Projected and Actual	0	22,552
Change of Assumptions	8,737	3,901
Changes in Proportion and Differences Between	62	16,690
Total	\$9,393	\$43,490

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,500)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,751)
Total	(\$11,251)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,134

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$13,274)
2023	(9,369)
2024	(5,007)
2025	(6,447)
2026	0
Thereafter	0
Total	(\$34,097)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$45,428	\$17,369	(\$6,036)

PERF Net Pension Liability - Unaudited

TOWN OF CLARKS HILL - 1679000

Net Pension Liability as of 2020	\$50,743
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29
- Net Difference Between Projected and Actual Investment	(26,895)
- Change of Assumptions	15,409
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,532)
Pension Expense/Income	(11,251)
Contributions	(8,134)
Total Activity in FY 2021	(33,374)
Net Pension Liability as of 2021	\$17,369

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1680000
 Submission Unit Name: SPENCER TWP TRUSTEE HARRISON COUNTY

Wages: \$19,754 Proportionate Share: 0.0000036

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$11,175	\$4,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$162	\$95
Net Difference Between Projected and Actual	0	6,151
Change of Assumptions	2,383	1,064
Changes in Proportion and Differences Between	6	4,119
Total	\$2,551	\$11,429

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$409)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,405)
Total	(\$2,814)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,212

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,517)
2023	(2,877)
2024	(726)
2025	(1,758)
2026	0
Thereafter	0
Total	(\$8,878)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,389	\$4,737	(\$1,646)

PERF Net Pension Liability - Unaudited
SPENCER TWP TRUSTEE HARRISON COUNTY - 1680000

Net Pension Liability as of 2020	\$11,175
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19
- Net Difference Between Projected and Actual Investment	(7,107)
- Change of Assumptions	3,647
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,029
Pension Expense/Income	(2,814)
Contributions	(2,212)
Total Activity in FY 2021	(6,438)
Net Pension Liability as of 2021	\$4,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1681000
 Submission Unit Name: FAIRFIELD TOWNSHIP - TIPPECANOE COUNTY

Wages: \$108,088 Proportionate Share: 0.0000196

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$69,167	\$25,791

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$882	\$515
Net Difference Between Projected and Actual	0	33,487
Change of Assumptions	12,973	5,793
Changes in Proportion and Differences Between	274	19,250
Total	\$14,129	\$59,045

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,227)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,155)
Total	(\$10,382)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,106

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$15,717)
2023	(13,682)
2024	(5,945)
2025	(9,572)
2026	0
Thereafter	0
Total	(\$44,916)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$67,454	\$25,791	(\$8,962)

PERF Net Pension Liability - Unaudited

FAIRFIELD TOWNSHIP - TIPPECANOE COUNTY - 1681000

Net Pension Liability as of 2020	\$69,167
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71
- Net Difference Between Projected and Actual Investment	(39,407)
- Change of Assumptions	21,592
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,144)
Pension Expense/Income	(10,382)
Contributions	(12,106)
Total Activity in FY 2021	(43,376)
Net Pension Liability as of 2021	\$25,791

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1682000
 Submission Unit Name: WEST TOWNSHIP - MARSHALL COUNTY

Wages: \$20,100 Proportionate Share: 0.0000036

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$11,175	\$4,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$162	\$95
Net Difference Between Projected and Actual	0	6,151
Change of Assumptions	2,383	1,064
Changes in Proportion and Differences Between	276	249
Total	\$2,821	\$7,559

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$409)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	391
Total	(\$18)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,251

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,196)
2023	(1,066)
2024	(717)
2025	(1,759)
2026	0
Thereafter	0
Total	(\$4,738)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,389	\$4,737	(\$1,646)

PERF Net Pension Liability - Unaudited

WEST TOWNSHIP - MARSHALL COUNTY - 1682000

Net Pension Liability as of 2020	\$11,175
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19
- Net Difference Between Projected and Actual Investment	(7,107)
- Change of Assumptions	3,647
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(728)
Pension Expense/Income	(18)
Contributions	(2,251)
Total Activity in FY 2021	(6,438)
Net Pension Liability as of 2021	\$4,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1683000
 Submission Unit Name: TOWN OF CULVER

Wages: \$931,960 Proportionate Share: 0.0001690

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$477,524	\$222,378

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,606	\$4,440
Net Difference Between Projected and Actual	0	288,738
Change of Assumptions	111,858	49,950
Changes in Proportion and Differences Between	45,968	963
Total	\$165,432	\$344,091

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$19,200)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,761
Total	\$3,561

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$104,380

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$36,943)
2023	(36,458)
2024	(22,725)
2025	(82,533)
2026	0
Thereafter	0
Total	(\$178,659)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$581,617	\$222,378	(\$77,274)

PERF Net Pension Liability - Unaudited

TOWN OF CULVER - 1683000

Net Pension Liability as of 2020	\$477,524
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,117
- Net Difference Between Projected and Actual Investment	(329,606)
- Change of Assumptions	161,404
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,758
Pension Expense/Income	3,561
Contributions	(104,380)
Total Activity in FY 2021	(255,146)
Net Pension Liability as of 2021	\$222,378

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1684000
 Submission Unit Name: TOWN OF FAIRMOUNT

Wages: \$742,897 Proportionate Share: 0.0001347

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$417,418	\$177,245

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,062	\$3,539
Net Difference Between Projected and Actual	0	230,136
Change of Assumptions	89,155	39,813
Changes in Proportion and Differences Between	13,558	9,488
Total	\$108,775	\$282,976

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$15,303)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,787
Total	(\$7,516)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,205

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$43,557)
2023	(37,910)
2024	(26,949)
2025	(65,785)
2026	0
Thereafter	0
Total	(\$174,201)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$463,573	\$177,245	(\$61,591)

PERF Net Pension Liability - Unaudited

TOWN OF FAIRMOUNT - 1684000

Net Pension Liability as of 2020	\$417,418
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	732
- Net Difference Between Projected and Actual Investment	(265,860)
- Change of Assumptions	136,315
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,639)
Pension Expense/Income	(7,516)
Contributions	(83,205)
Total Activity in FY 2021	(240,173)
Net Pension Liability as of 2021	\$177,245

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1685000
 Submission Unit Name: TOWN OF WOLCOTT

Wages: \$311,308 Proportionate Share: 0.0000565

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$175,485	\$74,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,543	\$1,484
Net Difference Between Projected and Actual	0	96,531
Change of Assumptions	37,396	16,699
Changes in Proportion and Differences Between	22,594	9,062
Total	\$62,533	\$123,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,419)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,393
Total	(\$4,026)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,867

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$14,342)
2023	(7,902)
2024	(11,406)
2025	(27,593)
2026	0
Thereafter	0
Total	(\$61,243)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$194,446	\$74,345	(\$25,834)

PERF Net Pension Liability - Unaudited

TOWN OF WOLCOTT - 1685000

Net Pension Liability as of 2020	\$175,485
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	306
- Net Difference Between Projected and Actual Investment	(111,550)
- Change of Assumptions	57,261
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,264)
Pension Expense/Income	(4,026)
Contributions	(34,867)
Total Activity in FY 2021	(101,140)
Net Pension Liability as of 2021	\$74,345

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1686000
 Submission Unit Name: OWEN COUNTY PUBLIC LIBRARY

Wages: \$568,034 Proportionate Share: 0.0001030

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$328,619	\$135,532

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,636	\$2,706
Net Difference Between Projected and Actual	0	175,976
Change of Assumptions	68,174	30,443
Changes in Proportion and Differences Between	3,498	21,129
Total	\$76,308	\$230,254

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,702)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,678)
Total	(\$17,380)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,620

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$42,456)
2023	(38,317)
2024	(22,872)
2025	(50,301)
2026	0
Thereafter	0
Total	(\$153,946)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$354,476	\$135,532	(\$47,096)

PERF Net Pension Liability - Unaudited

OWEN COUNTY PUBLIC LIBRARY - 1686000

Net Pension Liability as of 2020	\$328,619
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	520
- Net Difference Between Projected and Actual Investment	(204,100)
- Change of Assumptions	106,201
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,708)
Pension Expense/Income	(17,380)
Contributions	(63,620)
Total Activity in FY 2021	(193,087)
Net Pension Liability as of 2021	\$135,532

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1687000
 Submission Unit Name: GREATER RANDOLPH INTERLOCAL COOPERATIVE

Wages: \$465,287 Proportionate Share: 0.0000844

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$254,619	\$111,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,798	\$2,217
Net Difference Between Projected and Actual	0	144,198
Change of Assumptions	55,863	24,946
Changes in Proportion and Differences Between	45,383	492
Total	\$105,044	\$171,853

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,588)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	43,809
Total	\$34,221

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,112

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,345)
2023	(8,021)
2024	(15,224)
2025	(41,219)
2026	0
Thereafter	0
Total	(\$66,809)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$290,464	\$111,058	(\$38,591)

PERF Net Pension Liability - Unaudited

GREATER RANDOLPH INTERLOCAL COOPERATIVE - 1687000

Net Pension Liability as of 2020	\$254,619
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	489
- Net Difference Between Projected and Actual Investment	(165,989)
- Change of Assumptions	83,969
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,139)
Pension Expense/Income	34,221
Contributions	(52,112)
Total Activity in FY 2021	(143,561)
Net Pension Liability as of 2021	\$111,058

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1688000
 Submission Unit Name: CITY OF RUSHVILLE

Wages: \$1,672,070 Proportionate Share: 0.0003033

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$955,653	\$399,097

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,650	\$7,969
Net Difference Between Projected and Actual	0	518,190
Change of Assumptions	200,748	89,645
Changes in Proportion and Differences Between	25,018	34,443
Total	\$239,416	\$650,247

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,457)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	801
Total	(\$33,656)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$187,266

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$102,287)
2023	(95,940)
2024	(64,481)
2025	(148,123)
2026	0
Thereafter	0
Total	(\$410,831)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,043,813	\$399,097	(\$138,682)

PERF Net Pension Liability - Unaudited

CITY OF RUSHVILLE - 1688000

Net Pension Liability as of 2020	\$955,653
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,581
- Net Difference Between Projected and Actual Investment	(599,978)
- Change of Assumptions	310,221
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,458)
Pension Expense/Income	(33,656)
Contributions	(187,266)
Total Activity in FY 2021	(556,556)
Net Pension Liability as of 2021	\$399,097

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1689000
 Submission Unit Name: WEST CENTRAL CONSERVANCY DISTRICT

Wages: \$1,634,868 Proportionate Share: 0.0002965

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$858,396	\$390,149

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,344	\$7,790
Net Difference Between Projected and Actual	0	506,573
Change of Assumptions	196,247	87,635
Changes in Proportion and Differences Between	61,764	2,958
Total	\$271,355	\$604,956

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$33,685)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	81,184
Total	\$47,499

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,105

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$66,680)
2023	(77,298)
2024	(44,819)
2025	(144,804)
2026	0
Thereafter	0
Total	(\$333,601)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,020,410	\$390,149	(\$135,573)

PERF Net Pension Liability - Unaudited
WEST CENTRAL CONSERVANCY DISTRICT - 1689000

Net Pension Liability as of 2020	\$858,396
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,871
- Net Difference Between Projected and Actual Investment	(580,038)
- Change of Assumptions	287,466
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,940)
Pension Expense/Income	47,499
Contributions	(183,105)
Total Activity in FY 2021	(468,247)
Net Pension Liability as of 2021	\$390,149

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1690000
 Submission Unit Name: STARKE COUNTY AIRPORT AUTHORITY

Wages: \$91,428 Proportionate Share: 0.0000166

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$45,910	\$21,843

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$747	\$436
Net Difference Between Projected and Actual	0	28,361
Change of Assumptions	10,987	4,906
Changes in Proportion and Differences Between	4,386	2,187
Total	\$16,120	\$35,890

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,886)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	989
Total	(\$897)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,240

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,098)
2023	(4,570)
2024	(1,995)
2025	(8,107)
2026	0
Thereafter	0
Total	(\$19,770)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$57,129	\$21,843	(\$7,590)

PERF Net Pension Liability - Unaudited
STARKE COUNTY AIRPORT AUTHORITY - 1690000

Net Pension Liability as of 2020	\$45,910
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	114
- Net Difference Between Projected and Actual Investment	(32,290)
- Change of Assumptions	15,647
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,599
Pension Expense/Income	(897)
Contributions	(10,240)
Total Activity in FY 2021	(24,067)
Net Pension Liability as of 2021	\$21,843

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1691000
 Submission Unit Name: SULLIVAN COUNTY PUBLIC LIBRARY

Wages: \$524,896 Proportionate Share: 0.0000952

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$288,146	\$125,269

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,285	\$2,501
Net Difference Between Projected and Actual	0	162,650
Change of Assumptions	63,011	28,138
Changes in Proportion and Differences Between	5,766	1,809
Total	\$73,062	\$195,098

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$10,815)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,912
Total	\$2,097

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,788

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$32,297)
2023	(25,847)
2024	(17,400)
2025	(46,492)
2026	0
Thereafter	0
Total	(\$122,036)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$327,633	\$125,269	(\$43,530)

PERF Net Pension Liability - Unaudited

SULLIVAN COUNTY PUBLIC LIBRARY - 1691000

Net Pension Liability as of 2020	\$288,146
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	548
- Net Difference Between Projected and Actual Investment	(187,311)
- Change of Assumptions	94,911
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,334)
Pension Expense/Income	2,097
Contributions	(58,788)
Total Activity in FY 2021	(162,877)
Net Pension Liability as of 2021	\$125,269

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1692000
 Submission Unit Name: LAPORTE MUNICIPAL AIRPORT AUTHORITY

Wages: \$95,560 Proportionate Share: 0.0000173

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$54,669	\$22,764

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$779	\$455
Net Difference Between Projected and Actual	0	29,557
Change of Assumptions	11,451	5,113
Changes in Proportion and Differences Between	1,901	2,831
Total	\$14,131	\$37,956

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,965)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(538)
Total	(\$2,503)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,703

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$6,569)
2023	(5,098)
2024	(3,710)
2025	(8,448)
2026	0
Thereafter	0
Total	(\$23,825)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$59,538	\$22,764	(\$7,910)

PERF Net Pension Liability - Unaudited
LAPORTE MUNICIPAL AIRPORT AUTHORITY - 1692000

Net Pension Liability as of 2020	\$54,669
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89
- Net Difference Between Projected and Actual Investment	(34,236)
- Change of Assumptions	17,729
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,281)
Pension Expense/Income	(2,503)
Contributions	(10,703)
Total Activity in FY 2021	(31,905)
Net Pension Liability as of 2021	\$22,764

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1693000
 Submission Unit Name: MELTON PUBLIC LIBRARY

Wages: \$70,693 Proportionate Share: 0.0000128

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$38,057	\$16,843

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$576	\$336
Net Difference Between Projected and Actual	0	21,869
Change of Assumptions	8,472	3,783
Changes in Proportion and Differences Between	553	8,016
Total	\$9,601	\$34,004

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,454)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,418)
Total	(\$6,872)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,918

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$10,173)
2023	(5,807)
2024	(2,172)
2025	(6,251)
2026	0
Thereafter	0
Total	(\$24,403)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,051	\$16,843	(\$5,853)

PERF Net Pension Liability - Unaudited

MELTON PUBLIC LIBRARY - 1693000

Net Pension Liability as of 2020	\$38,057
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77
- Net Difference Between Projected and Actual Investment	(25,126)
- Change of Assumptions	12,618
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,007
Pension Expense/Income	(6,872)
Contributions	(7,918)
Total Activity in FY 2021	(21,214)
Net Pension Liability as of 2021	\$16,843

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1694000
 Submission Unit Name: RICHLAND TOWNSHIP, MONROE COUNTY

Wages: \$162,869 Proportionate Share: 0.0000295

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$84,571	\$38,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,328	\$775
Net Difference Between Projected and Actual	0	50,401
Change of Assumptions	19,525	8,719
Changes in Proportion and Differences Between	14,256	153
Total	\$35,109	\$60,048

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,351)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,897)
Total	(\$16,248)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,241

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,093)
2023	(5,182)
2024	(4,256)
2025	(14,408)
2026	0
Thereafter	0
Total	(\$24,939)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$101,525	\$38,818	(\$13,489)

PERF Net Pension Liability - Unaudited
RICHLAND TOWNSHIP, MONROE COUNTY - 1694000

Net Pension Liability as of 2020	\$84,571
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	190
- Net Difference Between Projected and Actual Investment	(57,639)
- Change of Assumptions	28,427
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,758
Pension Expense/Income	(16,248)
Contributions	(18,241)
Total Activity in FY 2021	(45,753)
Net Pension Liability as of 2021	\$38,818

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1695000
 Submission Unit Name: SOUTHERN INDIANA DEVELOPMENT COMMISSION

Wages: \$370,718 Proportionate Share: 0.0000672

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$217,468	\$88,425

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,024	\$1,766
Net Difference Between Projected and Actual	0	114,812
Change of Assumptions	44,478	19,862
Changes in Proportion and Differences Between	242	24,593
Total	\$47,744	\$161,033

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,634)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,360)
Total	(\$15,994)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,521

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$35,827)
2023	(28,986)
2024	(15,655)
2025	(32,821)
2026	0
Thereafter	0
Total	(\$113,289)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$231,270	\$88,425	(\$30,727)

PERF Net Pension Liability - Unaudited

SOUTHERN INDIANA DEVELOPMENT COMMISSION - 1695000

Net Pension Liability as of 2020	\$217,468
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	325
- Net Difference Between Projected and Actual Investment	(133,424)
- Change of Assumptions	69,927
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,356)
Pension Expense/Income	(15,994)
Contributions	(41,521)
Total Activity in FY 2021	(129,043)
Net Pension Liability as of 2021	\$88,425

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1696000
 Submission Unit Name: TOWN OF ARCADIA

Wages: \$482,724 Proportionate Share: 0.0000876

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$283,011	\$115,268

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,943	\$2,302
Net Difference Between Projected and Actual	0	149,665
Change of Assumptions	57,981	25,891
Changes in Proportion and Differences Between	20,680	15,740
Total	\$82,604	\$193,598

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,952)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,137
Total	\$3,185

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,065

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$23,514)
2023	(24,393)
2024	(20,307)
2025	(42,780)
2026	0
Thereafter	0
Total	(\$110,994)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$301,477	\$115,268	(\$40,055)

PERF Net Pension Liability - Unaudited

TOWN OF ARCADIA - 1696000

Net Pension Liability as of 2020	\$283,011
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	427
- Net Difference Between Projected and Actual Investment	(173,886)
- Change of Assumptions	91,058
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,462)
Pension Expense/Income	3,185
Contributions	(54,065)
Total Activity in FY 2021	(167,743)
Net Pension Liability as of 2021	\$115,268

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1697000
 Submission Unit Name: PLEASANT TOWNSHIP - GRANT COUNTY

Wages: \$13,200 Proportionate Share: 0.0000024

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,249	\$3,158

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108	\$63
Net Difference Between Projected and Actual	0	4,100
Change of Assumptions	1,589	709
Changes in Proportion and Differences Between	190	1,150
Total	\$1,887	\$6,022

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$273)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(149)
Total	(\$422)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,478

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,331)
2023	(1,197)
2024	(436)
2025	(1,171)
2026	0
Thereafter	0
Total	(\$4,135)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,260	\$3,158	(\$1,097)

PERF Net Pension Liability - Unaudited
PLEASANT TOWNSHIP - GRANT COUNTY - 1697000

Net Pension Liability as of 2020	\$7,249
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14
- Net Difference Between Projected and Actual Investment	(4,720)
- Change of Assumptions	2,390
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	125
Pension Expense/Income	(422)
Contributions	(1,478)
Total Activity in FY 2021	(4,091)
Net Pension Liability as of 2021	\$3,158

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1698000
 Submission Unit Name: PRAIRIE TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$16,464 Proportionate Share: 0.0000030

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,061	\$3,948

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$135	\$79
Net Difference Between Projected and Actual	0	5,126
Change of Assumptions	1,986	887
Changes in Proportion and Differences Between	0	2,824
Total	\$2,121	\$8,916

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$341)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,028)
Total	(\$2,369)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,538)
2023	(1,850)
2024	(942)
2025	(1,465)
2026	0
Thereafter	0
Total	(\$6,795)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,325	\$3,948	(\$1,372)

PERF Net Pension Liability - Unaudited
PRAIRIE TOWNSHIP - KOSCIUSKO COUNTY - 1698000

Net Pension Liability as of 2020	\$9,061
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17
- Net Difference Between Projected and Actual Investment	(5,901)
- Change of Assumptions	2,987
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	153
Pension Expense/Income	(2,369)
Contributions	0
Total Activity in FY 2021	(5,113)
Net Pension Liability as of 2021	\$3,948

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1699000
 Submission Unit Name: SEWARD TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$16,800 Proportionate Share: 0.0000030

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,363	\$3,948

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$135	\$79
Net Difference Between Projected and Actual	0	5,126
Change of Assumptions	1,986	887
Changes in Proportion and Differences Between	9	516
Total	\$2,130	\$6,608

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$341)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(283)
Total	(\$624)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,882

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,346)
2023	(1,053)
2024	(613)
2025	(1,466)
2026	0
Thereafter	0
Total	(\$4,478)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,325	\$3,948	(\$1,372)

PERF Net Pension Liability - Unaudited
SEWARD TOWNSHIP - KOSCIUSKO COUNTY - 1699000

Net Pension Liability as of 2020	\$9,363
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16
- Net Difference Between Projected and Actual Investment	(5,927)
- Change of Assumptions	3,050
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48)
Pension Expense/Income	(624)
Contributions	(1,882)
Total Activity in FY 2021	(5,415)
Net Pension Liability as of 2021	\$3,948

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1700000
 Submission Unit Name: NORTH DAVIESS COMMUNITY SCHOOLS

Wages: \$536,731 Proportionate Share: 0.0000973

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$267,909	\$128,032

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,379	\$2,556
Net Difference Between Projected and Actual	0	166,238
Change of Assumptions	64,401	28,758
Changes in Proportion and Differences Between	24,670	1,555
Total	\$93,450	\$199,107

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,054)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,143
Total	(\$1,911)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,112

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$26,903)
2023	(19,844)
2024	(11,393)
2025	(47,517)
2026	0
Thereafter	0
Total	(\$105,657)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$334,860	\$128,032	(\$44,490)

PERF Net Pension Liability - Unaudited
NORTH DAVIESS COMMUNITY SCHOOLS - 1700000

Net Pension Liability as of 2020	\$267,909
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	673
- Net Difference Between Projected and Actual Investment	(189,167)
- Change of Assumptions	91,464
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,176
Pension Expense/Income	(1,911)
Contributions	(60,112)
Total Activity in FY 2021	(139,877)
Net Pension Liability as of 2021	\$128,032

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1701000
 Submission Unit Name: CHARLESTOWN TOWNSHIP CLARK COUNTY

Wages: \$32,000 Proportionate Share: 0.0000058

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$17,820	\$7,632

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$261	\$152
Net Difference Between Projected and Actual	0	9,909
Change of Assumptions	3,839	1,714
Changes in Proportion and Differences Between	206	461
Total	\$4,306	\$12,236

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$659)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(249)
Total	(\$908)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,584

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,094)
2023	(1,882)
2024	(1,123)
2025	(2,831)
2026	0
Thereafter	0
Total	(\$7,930)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,961	\$7,632	(\$2,652)

PERF Net Pension Liability - Unaudited
CHARLESTOWN TOWNSHIP CLARK COUNTY - 1701000

Net Pension Liability as of 2020	\$17,820
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32
- Net Difference Between Projected and Actual Investment	(11,434)
- Change of Assumptions	5,838
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(132)
Pension Expense/Income	(908)
Contributions	(3,584)
Total Activity in FY 2021	(10,188)
Net Pension Liability as of 2021	\$7,632

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1702000
 Submission Unit Name: JACKSON TOWNSHIP HARRISON COUNTY

Wages: \$21,040 Proportionate Share: 0.0000038

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$11,780	\$5,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$171	\$100
Net Difference Between Projected and Actual	0	6,492
Change of Assumptions	2,515	1,123
Changes in Proportion and Differences Between	8	4,558
Total	\$2,694	\$12,273

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$432)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,322)
Total	(\$2,754)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,594)
2023	(3,011)
2024	(1,117)
2025	(1,857)
2026	0
Thereafter	0
Total	(\$9,579)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,078	\$5,000	(\$1,738)

PERF Net Pension Liability - Unaudited
JACKSON TOWNSHIP HARRISON COUNTY - 1702000

Net Pension Liability as of 2020	\$11,780
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20
- Net Difference Between Projected and Actual Investment	(7,500)
- Change of Assumptions	3,846
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	291
Pension Expense/Income	(2,754)
Contributions	(683)
Total Activity in FY 2021	(6,780)
Net Pension Liability as of 2021	\$5,000

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1703000
 Submission Unit Name: TOWN OF LEWISVILLE

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	(12,225)
Total	(\$12,225)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TOWN OF LEWISVILLE - 1703000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,225
Pension Expense/Income	(12,225)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1704000
 Submission Unit Name: REGION 8 EDUCATION SERVICE CENTER

Wages: \$124,346 Proportionate Share: 0.0000226

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$58,898	\$29,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,017	\$594
Net Difference Between Projected and Actual	0	38,612
Change of Assumptions	14,958	6,680
Changes in Proportion and Differences Between	7,809	2,367
Total	\$23,784	\$48,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,568)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,034)
Total	(\$6,602)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,926

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$7,460)
2023	(4,114)
2024	(1,856)
2025	(11,039)
2026	0
Thereafter	0
Total	(\$24,469)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$77,778	\$29,738	(\$10,334)

PERF Net Pension Liability - Unaudited
REGION 8 EDUCATION SERVICE CENTER - 1704000

Net Pension Liability as of 2020	\$58,898
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	171
- Net Difference Between Projected and Actual Investment	(43,653)
- Change of Assumptions	20,550
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,300
Pension Expense/Income	(6,602)
Contributions	(13,926)
Total Activity in FY 2021	(29,160)
Net Pension Liability as of 2021	\$29,738

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1705000
 Submission Unit Name: WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$984,944 Proportionate Share: 0.0001786

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$474,202	\$235,010

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,038	\$4,692
Net Difference Between Projected and Actual	0	305,140
Change of Assumptions	118,212	52,788
Changes in Proportion and Differences Between	169,013	1,014
Total	\$295,263	\$363,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$20,290)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	82,376
Total	\$62,086

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,313

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$18,613
2023	16,940
2024	(16,701)
2025	(87,223)
2026	0
Thereafter	0
Total	(\$68,371)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$614,655	\$235,010	(\$81,664)

PERF Net Pension Liability - Unaudited

WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT - 1705000

Net Pension Liability as of 2020	\$474,202
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,312
- Net Difference Between Projected and Actual Investment	(345,724)
- Change of Assumptions	164,228
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,781)
Pension Expense/Income	62,086
Contributions	(110,313)
Total Activity in FY 2021	(239,192)
Net Pension Liability as of 2021	\$235,010

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1706000
 Submission Unit Name: TOWN OF GREENS FORK

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TOWN OF GREENS FORK - 1706000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1707000
 Submission Unit Name: TOWN OF MILTON

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

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

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,372)
Total	(\$5,372)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TOWN OF MILTON - 1707000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,372
Pension Expense/Income	(5,372)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1708000
 Submission Unit Name: TOWN OF MOUNT SUMMIT

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TOWN OF MOUNT SUMMIT - 1708000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1709000
 Submission Unit Name: TOWN OF ST LEON

Wages: \$45,135 Proportionate Share: 0.0000082

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$25,069	\$10,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$369	\$215
Net Difference Between Projected and Actual	0	14,010
Change of Assumptions	5,427	2,424
Changes in Proportion and Differences Between	17	303
Total	\$5,813	\$16,952

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$932)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(363)
Total	(\$1,295)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,055

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,055)
2023	(2,520)
2024	(1,560)
2025	(4,004)
2026	0
Thereafter	0
Total	(\$11,139)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,220	\$10,790	(\$3,749)

PERF Net Pension Liability - Unaudited

TOWN OF ST LEON - 1709000

Net Pension Liability as of 2020	\$25,069
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47
- Net Difference Between Projected and Actual Investment	(16,156)
- Change of Assumptions	8,226
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46)
Pension Expense/Income	(1,295)
Contributions	(5,055)
Total Activity in FY 2021	(14,279)
Net Pension Liability as of 2021	\$10,790

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1710000
 Submission Unit Name: OHIO TWP TRUSTEE, WARRICK COUNTY

Wages: \$68,740 Proportionate Share: 0.0000125

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$37,151	\$16,448

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$563	\$328
Net Difference Between Projected and Actual	0	21,356
Change of Assumptions	8,274	3,695
Changes in Proportion and Differences Between	11,098	4,562
Total	\$19,935	\$29,941

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,420)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,704)
Total	(\$14,124)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,699

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,745)
2023	968
2024	(2,126)
2025	(6,103)
2026	0
Thereafter	0
Total	(\$10,006)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,019	\$16,448	(\$5,716)

PERF Net Pension Liability - Unaudited
OHIO TWP TRUSTEE, WARRICK COUNTY - 1710000

Net Pension Liability as of 2020	\$37,151
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76
- Net Difference Between Projected and Actual Investment	(24,536)
- Change of Assumptions	12,320
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,260
Pension Expense/Income	(14,124)
Contributions	(7,699)
Total Activity in FY 2021	(20,703)
Net Pension Liability as of 2021	\$16,448

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1711000

Submission Unit Name: CULVER-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$182,959 Proportionate Share: 0.0000332

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$103,600	\$43,686

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,494	\$872
Net Difference Between Projected and Actual	0	56,722
Change of Assumptions	21,974	9,813
Changes in Proportion and Differences Between	149	3,122
Total	\$23,617	\$70,529

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,772)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,483)
Total	(\$5,255)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,492

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$13,021)
2023	(10,860)
2024	(6,818)
2025	(16,213)
2026	0
Thereafter	0
Total	(\$46,912)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$114,258	\$43,686	(\$15,180)

PERF Net Pension Liability - Unaudited
CULVER-UNION TOWNSHIP PUBLIC LIBRARY - 1711000

Net Pension Liability as of 2020	\$103,600
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	178
- Net Difference Between Projected and Actual Investment	(65,588)
- Change of Assumptions	33,747
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,504)
Pension Expense/Income	(5,255)
Contributions	(20,492)
Total Activity in FY 2021	(59,914)
Net Pension Liability as of 2021	\$43,686

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1712000
 Submission Unit Name: TOWN OF LAPAZ

Wages: \$72,645 Proportionate Share: 0.0000132

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$41,077	\$17,369

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$594	\$347
Net Difference Between Projected and Actual	0	22,552
Change of Assumptions	8,737	3,901
Changes in Proportion and Differences Between	8,804	4,396
Total	\$18,135	\$31,196

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,500)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(805)
Total	(\$2,305)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,136

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,671)
2023	(259)
2024	(2,685)
2025	(6,446)
2026	0
Thereafter	0
Total	(\$13,061)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$45,428	\$17,369	(\$6,036)

PERF Net Pension Liability - Unaudited

TOWN OF LAPAZ - 1712000

Net Pension Liability as of 2020	\$41,077
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71
- Net Difference Between Projected and Actual Investment	(26,068)
- Change of Assumptions	13,395
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(665)
Pension Expense/Income	(2,305)
Contributions	(8,136)
Total Activity in FY 2021	(23,708)
Net Pension Liability as of 2021	\$17,369

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1713000
 Submission Unit Name: MICHIGAN TOWNSHIP - LAPORTE COUNTY

Wages: \$96,460 Proportionate Share: 0.0000175

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$53,159	\$23,027

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$788	\$460
Net Difference Between Projected and Actual	0	29,899
Change of Assumptions	11,583	5,172
Changes in Proportion and Differences Between	69	1,322
Total	\$12,440	\$36,853

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,988)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,665
Total	\$6,677

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,804

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$7,037)
2023	(5,586)
2024	(3,246)
2025	(8,544)
2026	0
Thereafter	0
Total	(\$24,413)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$60,227	\$23,027	(\$8,002)

PERF Net Pension Liability - Unaudited
MICHIGAN TOWNSHIP - LAPORTE COUNTY - 1713000

Net Pension Liability as of 2020	\$53,159
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100
- Net Difference Between Projected and Actual Investment	(34,449)
- Change of Assumptions	17,487
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,143)
Pension Expense/Income	6,677
Contributions	(10,804)
Total Activity in FY 2021	(30,132)
Net Pension Liability as of 2021	\$23,027

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1714000
 Submission Unit Name: PENDLETON COMMUNITY PUBLIC LIBRARY

Wages: \$308,712 Proportionate Share: 0.0000560

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$180,015	\$73,687

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,520	\$1,471
Net Difference Between Projected and Actual	0	95,676
Change of Assumptions	37,065	16,552
Changes in Proportion and Differences Between	2,235	9,981
Total	\$41,820	\$123,680

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,362)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,162)
Total	(\$14,524)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,576

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$22,932)
2023	(18,817)
2024	(12,760)
2025	(27,351)
2026	0
Thereafter	0
Total	(\$81,860)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$192,725	\$73,687	(\$25,606)

PERF Net Pension Liability - Unaudited
PENDLETON COMMUNITY PUBLIC LIBRARY - 1714000

Net Pension Liability as of 2020	\$180,015
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	277
- Net Difference Between Projected and Actual Investment	(111,082)
- Change of Assumptions	58,021
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,444)
Pension Expense/Income	(14,524)
Contributions	(34,576)
Total Activity in FY 2021	(106,328)
Net Pension Liability as of 2021	\$73,687

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1715000
 Submission Unit Name: CENTER TOWNSHIP - MARSHALL COUNTY

Wages: \$24,745 Proportionate Share: 0.0000045

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$13,592	\$5,921

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$203	\$118
Net Difference Between Projected and Actual	0	7,688
Change of Assumptions	2,978	1,330
Changes in Proportion and Differences Between	986	34
Total	\$4,167	\$9,170

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$511)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	698
Total	\$187

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,771

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$908)
2023	(1,080)
2024	(818)
2025	(2,197)
2026	0
Thereafter	0
Total	(\$5,003)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,487	\$5,921	(\$2,058)

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP - MARSHALL COUNTY - 1715000

Net Pension Liability as of 2020	\$13,592
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26
- Net Difference Between Projected and Actual Investment	(8,851)
- Change of Assumptions	4,480
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(742)
Pension Expense/Income	187
Contributions	(2,771)
Total Activity in FY 2021	(7,671)
Net Pension Liability as of 2021	\$5,921

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1716000
 Submission Unit Name: WASHINGTON TOWNSHIP - HAMILTON COUNTY

Wages: \$257,302 Proportionate Share: 0.0000467

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$133,803	\$61,450

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,102	\$1,227
Net Difference Between Projected and Actual	0	79,787
Change of Assumptions	30,910	13,803
Changes in Proportion and Differences Between	27,253	33,169
Total	\$60,265	\$127,986

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,305)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,317
Total	\$12

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,818

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$11,728)
2023	(26,459)
2024	(6,728)
2025	(22,806)
2026	0
Thereafter	0
Total	(\$67,721)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$160,719	\$61,450	(\$21,353)

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - HAMILTON COUNTY - 1716000

Net Pension Liability as of 2020	\$133,803
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	300
- Net Difference Between Projected and Actual Investment	(91,238)
- Change of Assumptions	44,986
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,405
Pension Expense/Income	12
Contributions	(28,818)
Total Activity in FY 2021	(72,353)
Net Pension Liability as of 2021	\$61,450

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1717000

Submission Unit Name: BOURBON TOWNSHIP - MARSHALL COUNTY

Wages: \$14,500 Proportionate Share: 0.0000026

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,853	\$3,421

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$117	\$68
Net Difference Between Projected and Actual	0	4,442
Change of Assumptions	1,721	768
Changes in Proportion and Differences Between	187	174
Total	\$2,025	\$5,452

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$295)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(186)
Total	(\$481)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,624

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,008)
2023	(681)
2024	(469)
2025	(1,269)
2026	0
Thereafter	0
Total	(\$3,427)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,948	\$3,421	(\$1,189)

PERF Net Pension Liability - Unaudited
BOURBON TOWNSHIP - MARSHALL COUNTY - 1717000

Net Pension Liability as of 2020	\$7,853
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15
- Net Difference Between Projected and Actual Investment	(5,114)
- Change of Assumptions	2,589
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	183
Pension Expense/Income	(481)
Contributions	(1,624)
Total Activity in FY 2021	(4,432)
Net Pension Liability as of 2021	\$3,421

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1718000
 Submission Unit Name: BEAVER TOWNSHIP - NEWTON COUNTY

Wages: \$34,489 Proportionate Share: 0.0000063

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$19,028	\$8,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$284	\$166
Net Difference Between Projected and Actual	0	10,764
Change of Assumptions	4,170	1,862
Changes in Proportion and Differences Between	117	57
Total	\$4,571	\$12,849

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$716)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	193
Total	(\$523)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,863

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,186)
2023	(1,867)
2024	(1,148)
2025	(3,077)
2026	0
Thereafter	0
Total	(\$8,278)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,682	\$8,290	(\$2,881)

PERF Net Pension Liability - Unaudited
BEAVER TOWNSHIP - NEWTON COUNTY - 1718000

Net Pension Liability as of 2020	\$19,028
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36
- Net Difference Between Projected and Actual Investment	(12,393)
- Change of Assumptions	6,273
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(268)
Pension Expense/Income	(523)
Contributions	(3,863)
Total Activity in FY 2021	(10,738)
Net Pension Liability as of 2021	\$8,290

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1719000
 Submission Unit Name: CENTER TOWNSHIP-HENDRICKS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,665	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	8	14,031
Total	\$8	\$14,031

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$6,187)
2023	(5,514)
2024	(2,320)
2025	(2)
2026	0
Thereafter	0
Total	(\$14,023)

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

PERF Net Pension Liability - Unaudited
CENTER TOWNSHIP-HENDRICKS COUNTY - 1719000

Net Pension Liability as of 2020	\$9,665
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(41)
- Net Difference Between Projected and Actual Investment	(827)
- Change of Assumptions	2,014
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,503)
Pension Expense/Income	(6,308)
Contributions	0
Total Activity in FY 2021	(9,665)
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1720000
 Submission Unit Name: HELT TOWNSHIP-VERMILLION COUNTY

Wages: \$47,026 Proportionate Share: 0.0000085

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$25,673	\$11,185

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$383	\$223
Net Difference Between Projected and Actual	0	14,522
Change of Assumptions	5,626	2,512
Changes in Proportion and Differences Between	24	2,991
Total	\$6,033	\$20,248

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$966)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,265
Total	\$3,299

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,267

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$6,019)
2023	(2,511)
2024	(1,535)
2025	(4,150)
2026	0
Thereafter	0
Total	(\$14,215)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,253	\$11,185	(\$3,887)

PERF Net Pension Liability - Unaudited
HELT TOWNSHIP-VERMILLION COUNTY - 1720000

Net Pension Liability as of 2020	\$25,673
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50
- Net Difference Between Projected and Actual Investment	(16,719)
- Change of Assumptions	8,463
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,314)
Pension Expense/Income	3,299
Contributions	(5,267)
Total Activity in FY 2021	(14,488)
Net Pension Liability as of 2021	\$11,185

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1721000
 Submission Unit Name: LAKE TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$13,000 Proportionate Share: 0.000024

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,249	\$3,158

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108	\$63
Net Difference Between Projected and Actual	0	4,100
Change of Assumptions	1,589	709
Changes in Proportion and Differences Between	13	213
Total	\$1,710	\$5,085

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$273)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(188)
Total	(\$461)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,456

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$966)
2023	(799)
2024	(440)
2025	(1,170)
2026	0
Thereafter	0
Total	(\$3,375)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,260	\$3,158	(\$1,097)

PERF Net Pension Liability - Unaudited

LAKE TOWNSHIP - KOSCIUSKO COUNTY - 1721000

Net Pension Liability as of 2020	\$7,249
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14
- Net Difference Between Projected and Actual Investment	(4,720)
- Change of Assumptions	2,390
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	142
Pension Expense/Income	(461)
Contributions	(1,456)
Total Activity in FY 2021	(4,091)
Net Pension Liability as of 2021	\$3,158

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1723000
 Submission Unit Name: WINFIELD TOWNSHIP - LAKE COUNTY

Wages: \$27,417 Proportionate Share: 0.0000050

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$13,894	\$6,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$225	\$131
Net Difference Between Projected and Actual	0	8,543
Change of Assumptions	3,309	1,478
Changes in Proportion and Differences Between	1,589	2,652
Total	\$5,123	\$12,804

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$568)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,451
Total	\$883

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,005

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,269)
2023	(2,122)
2024	(849)
2025	(2,441)
2026	0
Thereafter	0
Total	(\$7,681)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,208	\$6,579	(\$2,286)

PERF Net Pension Liability - Unaudited

WINFIELD TOWNSHIP - LAKE COUNTY - 1723000

Net Pension Liability as of 2020	\$13,894
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35
- Net Difference Between Projected and Actual Investment	(9,732)
- Change of Assumptions	4,726
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,222)
Pension Expense/Income	883
Contributions	(2,005)
Total Activity in FY 2021	(7,315)
Net Pension Liability as of 2021	\$6,579

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1724000
 Submission Unit Name: BROWN COUNTY PUBLIC LIBRARY

Wages: \$103,455 Proportionate Share: 0.0000188

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$68,865	\$24,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$846	\$494
Net Difference Between Projected and Actual	0	32,120
Change of Assumptions	12,443	5,557
Changes in Proportion and Differences Between	961	10,101
Total	\$14,250	\$48,272

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,136)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,181)
Total	(\$4,317)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,587

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,599)
2023	(8,927)
2024	(6,313)
2025	(9,183)
2026	0
Thereafter	0
Total	(\$34,022)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$64,701	\$24,738	(\$8,596)

PERF Net Pension Liability - Unaudited

BROWN COUNTY PUBLIC LIBRARY - 1724000

Net Pension Liability as of 2020	\$68,865
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57
- Net Difference Between Projected and Actual Investment	(38,014)
- Change of Assumptions	21,235
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,501)
Pension Expense/Income	(4,317)
Contributions	(11,587)
Total Activity in FY 2021	(44,127)
Net Pension Liability as of 2021	\$24,738

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1725000
 Submission Unit Name: CLAY-OWEN-VIGO SOLID WASTE MGMT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

CLAY-OWEN-VIGO SOLID WASTE MGMT DISTRICT - 1725000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

Submission Unit #: 1726000
 Submission Unit Name: INDPLS AIRPORT AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

INDPLS AIRPORT AUTHORITY - 1726000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1727000
 Submission Unit Name: UNION TOWNSHIP - MARSHALL COUNTY

Wages: (\$9,500) Proportionate Share: (0.0000017)

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	(\$2,237)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	(\$77)	(\$45)
Net Difference Between Projected and Actual	0	(2,904)
Change of Assumptions	(1,125)	(502)
Changes in Proportion and Differences Between	85	10,679
Total	(\$1,117)	\$7,228

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$193
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,904)
Total	(\$4,711)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$1,064)

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,306)
2023	(3,942)
2024	(927)
2025	830
2026	0
Thereafter	0
Total	(\$8,345)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
(\$5,851)	(\$2,237)	\$777

PERF Net Pension Liability - Unaudited
UNION TOWNSHIP - MARSHALL COUNTY - 1727000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32)
- Net Difference Between Projected and Actual Investment	2,904
- Change of Assumptions	(623)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(839)
Pension Expense/Income	(4,711)
Contributions	1,064
Total Activity in FY 2021	(2,237)
Net Pension Liability as of 2021	(\$2,237)

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1728000
 Submission Unit Name: CLINTON TOWNSHIP-VERMILLION COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	9,082	0
Total	\$9,082	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,561
Total	\$10,561

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$9,082
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$9,082

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

PERF Net Pension Liability - Unaudited
CLINTON TOWNSHIP-VERMILLION COUNTY - 1728000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,561)
Pension Expense/Income	10,561
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1729000
 Submission Unit Name: TOWN OF DUGGER

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$20,539	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	85,097	17,349
Total	\$85,097	\$17,349

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,252
Total	\$23,252

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$114,197

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$24,433
2023	23,733
2024	19,582
2025	0
2026	0
Thereafter	0
Total	\$67,748

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

PERF Net Pension Liability - Unaudited

TOWN OF DUGGER - 1729000

Net Pension Liability as of 2020	\$20,539
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(88)
- Net Difference Between Projected and Actual Investment	(1,758)
- Change of Assumptions	4,279
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,973
Pension Expense/Income	23,252
Contributions	(114,197)
Total Activity in FY 2021	(20,539)
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1731000
 Submission Unit Name: TOWN OF NEW PALESTINE

Wages: \$753,659 Proportionate Share: 0.0001367

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$446,112	\$179,876

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,152	\$3,592
Net Difference Between Projected and Actual	0	233,553
Change of Assumptions	90,479	40,404
Changes in Proportion and Differences Between	14,282	28,872
Total	\$110,913	\$306,421

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$15,530)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,404
Total	(\$2,126)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$84,410

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$48,171)
2023	(47,819)
2024	(32,757)
2025	(66,761)
2026	0
Thereafter	0
Total	(\$195,508)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$470,456	\$179,876	(\$62,505)

PERF Net Pension Liability - Unaudited

TOWN OF NEW PALESTINE - 1731000

Net Pension Liability as of 2020	\$446,112
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	646
- Net Difference Between Projected and Actual Investment	(271,733)
- Change of Assumptions	143,026
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,639)
Pension Expense/Income	(2,126)
Contributions	(84,410)
Total Activity in FY 2021	(266,236)
Net Pension Liability as of 2021	\$179,876

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1732000
 Submission Unit Name: TOWN OF ORLAND

Wages: \$97,106 Proportionate Share: 0.0000176

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$44,098	\$23,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$792	\$462
Net Difference Between Projected and Actual	0	30,070
Change of Assumptions	11,649	5,202
Changes in Proportion and Differences Between	8,237	96
Total	\$20,678	\$35,830

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,999)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,143
Total	\$144

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,876

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,236)
2023	(2,308)
2024	(1,013)
2025	(8,595)
2026	0
Thereafter	0
Total	(\$15,152)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$60,571	\$23,159	(\$8,047)

PERF Net Pension Liability - Unaudited

TOWN OF ORLAND - 1732000

Net Pension Liability as of 2020	\$44,098
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	141
- Net Difference Between Projected and Actual Investment	(33,844)
- Change of Assumptions	15,635
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,861
Pension Expense/Income	144
Contributions	(10,876)
Total Activity in FY 2021	(20,939)
Net Pension Liability as of 2021	\$23,159

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1733000
 Submission Unit Name: TOWN OF PRINCE'S LAKES

Wages: \$776,443 Proportionate Share: 0.0001408

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$405,337	\$185,271

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,337	\$3,699
Net Difference Between Projected and Actual	0	240,558
Change of Assumptions	93,193	41,615
Changes in Proportion and Differences Between	16,889	19,415
Total	\$116,419	\$305,287

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$15,996)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,348)
Total	(\$20,344)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,962

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$55,625)
2023	(43,747)
2024	(20,733)
2025	(68,763)
2026	0
Thereafter	0
Total	(\$188,868)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$484,566	\$185,271	(\$64,380)

PERF Net Pension Liability - Unaudited

TOWN OF PRINCE'S LAKES - 1733000

Net Pension Liability as of 2020	\$405,337
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	899
- Net Difference Between Projected and Actual Investment	(275,248)
- Change of Assumptions	136,033
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,556
Pension Expense/Income	(20,344)
Contributions	(86,962)
Total Activity in FY 2021	(220,066)
Net Pension Liability as of 2021	\$185,271

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1734000
 Submission Unit Name: YORKTOWN-MT PLEASANT TWP COMM LIBRARY

Wages: \$224,591 Proportionate Share: 0.0000407

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$121,722	\$53,555

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,832	\$1,069
Net Difference Between Projected and Actual	0	69,536
Change of Assumptions	26,939	12,029
Changes in Proportion and Differences Between	1,506	5,406
Total	\$30,277	\$88,040

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,624)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	332
Total	(\$4,292)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,154

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$16,774)
2023	(14,031)
2024	(7,084)
2025	(19,874)
2026	0
Thereafter	0
Total	(\$57,763)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$140,070	\$53,555	(\$18,610)

PERF Net Pension Liability - Unaudited

YORKTOWN-MT PLEASANT TWP COMM LIBRARY - 1734000

Net Pension Liability as of 2020	\$121,722
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	240
- Net Difference Between Projected and Actual Investment	(79,953)
- Change of Assumptions	40,272
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	720
Pension Expense/Income	(4,292)
Contributions	(25,154)
Total Activity in FY 2021	(68,167)
Net Pension Liability as of 2021	\$53,555

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1735000
 Submission Unit Name: TOWN OF ANDREWS

Wages: \$319,202 Proportionate Share: 0.0000579

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$173,069	\$76,188

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,606	\$1,521
Net Difference Between Projected and Actual	0	98,923
Change of Assumptions	38,323	17,113
Changes in Proportion and Differences Between	8,339	337
Total	\$49,268	\$117,894

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,578)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,967
Total	\$3,389

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,751

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$15,996)
2023	(14,295)
2024	(10,059)
2025	(28,276)
2026	0
Thereafter	0
Total	(\$68,626)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$199,264	\$76,188	(\$26,474)

PERF Net Pension Liability - Unaudited

TOWN OF ANDREWS - 1735000

Net Pension Liability as of 2020	\$173,069
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	343
- Net Difference Between Projected and Actual Investment	(113,735)
- Change of Assumptions	57,270
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,397)
Pension Expense/Income	3,389
Contributions	(35,751)
Total Activity in FY 2021	(96,881)
Net Pension Liability as of 2021	\$76,188

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1736000
 Submission Unit Name: PERU TOWNSHIP - MIAMI COUNTY

Wages: \$47,836 Proportionate Share: 0.0000087

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$25,673	\$11,448

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$392	\$229
Net Difference Between Projected and Actual	0	14,864
Change of Assumptions	5,758	2,571
Changes in Proportion and Differences Between	889	61
Total	\$7,039	\$17,725

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$988)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(610)
Total	(\$1,598)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,358

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,689)
2023	(2,313)
2024	(1,435)
2025	(4,249)
2026	0
Thereafter	0
Total	(\$10,686)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,941	\$11,448	(\$3,978)

PERF Net Pension Liability - Unaudited

PERU TOWNSHIP - MIAMI COUNTY - 1736000

Net Pension Liability as of 2020	\$25,673
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53
- Net Difference Between Projected and Actual Investment	(17,061)
- Change of Assumptions	8,536
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,203
Pension Expense/Income	(1,598)
Contributions	(5,358)
Total Activity in FY 2021	(14,225)
Net Pension Liability as of 2021	\$11,448

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1737000
 Submission Unit Name: PLEASANT TOWNSHIP - JOHNSON COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
PLEASANT TOWNSHIP - JOHNSON COUNTY - 1737000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1738000
 Submission Unit Name: CLEVELAND TOWNSHIP-ELKHART COUNTY

Wages: \$1,121,216 Proportionate Share: 0.0002034

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$515,279	\$267,643

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,154	\$5,344
Net Difference Between Projected and Actual	0	347,511
Change of Assumptions	134,626	60,118
Changes in Proportion and Differences Between	102,189	1,343
Total	\$245,969	\$414,316

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,108)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	59,362
Total	\$36,254

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,376

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$31,632)
2023	(24,247)
2024	(13,131)
2025	(99,337)
2026	0
Thereafter	0
Total	(\$168,347)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$700,005	\$267,643	(\$93,003)

PERF Net Pension Liability - Unaudited
CLEVELAND TOWNSHIP-ELKHART COUNTY - 1738000

Net Pension Liability as of 2020	\$515,279
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,599
- Net Difference Between Projected and Actual Investment	(391,611)
- Change of Assumptions	181,871
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,627
Pension Expense/Income	36,254
Contributions	(125,376)
Total Activity in FY 2021	(247,636)
Net Pension Liability as of 2021	\$267,643

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1739000
 Submission Unit Name: TIPPECANOE TOWNSHIP-KOSCIUSKO COUNTY

Wages: \$421,529 Proportionate Share: 0.0000765

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$205,387	\$100,662

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,443	\$2,010
Net Difference Between Projected and Actual	0	130,701
Change of Assumptions	50,634	22,611
Changes in Proportion and Differences Between	42,999	464
Total	\$97,076	\$155,786

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,691)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,955
Total	\$10,264

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,211

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,973)
2023	(7,667)
2024	(7,710)
2025	(37,360)
2026	0
Thereafter	0
Total	(\$58,710)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$263,276	\$100,662	(\$34,979)

PERF Net Pension Liability - Unaudited
TIPPECANOE TOWNSHIP-KOSCIUSKO COUNTY - 1739000

Net Pension Liability as of 2020	\$205,387
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	552
- Net Difference Between Projected and Actual Investment	(148,279)
- Change of Assumptions	70,817
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,132
Pension Expense/Income	10,264
Contributions	(47,211)
Total Activity in FY 2021	(104,725)
Net Pension Liability as of 2021	\$100,662

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1740000
 Submission Unit Name: COMMUNITY MONTESSORI SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
COMMUNITY MONTESSORI SCHOOL - 1740000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1741000
 Submission Unit Name: FLANNER HOUSE ELEMENTARY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

FLANNER HOUSE ELEMENTARY - 1741000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1742000
 Submission Unit Name: OPTIONS CHARTER SCHOOL-CARMEL

Wages: \$1,211,096 Proportionate Share: 0.0002197

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$187,566	\$289,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,888	\$5,772
Net Difference Between Projected and Actual	0	375,359
Change of Assumptions	145,415	64,935
Changes in Proportion and Differences Between	418,856	11,005
Total	\$574,159	\$457,071

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$24,960)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	169,841
Total	\$144,881

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$135,520

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$64,092
2023	85,856
2024	74,434
2025	(107,294)
2026	0
Thereafter	0
Total	\$117,088

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$756,102	\$289,092	(\$100,456)

PERF Net Pension Liability - Unaudited

OPTIONS CHARTER SCHOOL-CARMEL - 1742000

Net Pension Liability as of 2020	\$187,566
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,311
- Net Difference Between Projected and Actual Investment	(391,412)
- Change of Assumptions	119,561
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	360,705
Pension Expense/Income	144,881
Contributions	(135,520)
Total Activity in FY 2021	101,526
Net Pension Liability as of 2021	\$289,092

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1743000
 Submission Unit Name: CHRISTEL HOUSE ACADEMY

Wages: \$1,119,551 Proportionate Share: 0.0002031

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$368,186	\$267,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,141	\$5,336
Net Difference Between Projected and Actual	0	346,998
Change of Assumptions	134,428	60,029
Changes in Proportion and Differences Between	284,011	28,804
Total	\$427,580	\$441,167

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,074)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	50,251
Total	\$27,177

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,390

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$14,868
2023	48,666
2024	22,067
2025	(99,188)
2026	0
Thereafter	0
Total	(\$13,587)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$698,972	\$267,249	(\$92,866)

PERF Net Pension Liability - Unaudited

CHRISTEL HOUSE ACADEMY - 1743000

Net Pension Liability as of 2020	\$368,186
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,225
- Net Difference Between Projected and Actual Investment	(378,509)
- Change of Assumptions	151,114
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	222,446
Pension Expense/Income	27,177
Contributions	(125,390)
Total Activity in FY 2021	(100,937)
Net Pension Liability as of 2021	\$267,249

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1744000
 Submission Unit Name: THE NEW COMMUNITY SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	(2,439)
Total	(\$2,439)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

THE NEW COMMUNITY SCHOOL - 1744000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,439
Pension Expense/Income	(2,439)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

Submission Unit #: 1745000
 Submission Unit Name: SIGNATURE SCHOOL

Wages: \$241,312 Proportionate Share: 0.0000438

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$98,163	\$57,634

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,971	\$1,151
Net Difference Between Projected and Actual	0	74,833
Change of Assumptions	28,990	12,946
Changes in Proportion and Differences Between	38,389	1,613
Total	\$69,350	\$90,543

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,976)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,777
Total	\$13,801

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,027

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,571)
2023	1,520
2024	252
2025	(21,394)
2026	0
Thereafter	0
Total	(\$21,193)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$150,739	\$57,634	(\$20,027)

PERF Net Pension Liability - Unaudited

SIGNATURE SCHOOL - 1745000

Net Pension Liability as of 2020	\$98,163
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	399
- Net Difference Between Projected and Actual Investment	(83,234)
- Change of Assumptions	36,497
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,035
Pension Expense/Income	13,801
Contributions	(27,027)
Total Activity in FY 2021	(40,529)
Net Pension Liability as of 2021	\$57,634

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1746000
 Submission Unit Name: FALL CREEK ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

FALL CREEK ACADEMY - 1746000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1747000
 Submission Unit Name: IRVINGTON COMMUNITY SCHOOL

Wages: \$77,204 Proportionate Share: 0.0000140

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$42,588	\$18,422

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$630	\$368
Net Difference Between Projected and Actual	0	23,919
Change of Assumptions	9,266	4,138
Changes in Proportion and Differences Between	47	12,910
Total	\$9,943	\$41,335

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,591)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,724)
Total	(\$17,315)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,647

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$15,923)
2023	(6,022)
2024	(2,609)
2025	(6,838)
2026	0
Thereafter	0
Total	(\$31,392)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$48,181	\$18,422	(\$6,401)

PERF Net Pension Liability - Unaudited

IRVINGTON COMMUNITY SCHOOL - 1747000

Net Pension Liability as of 2020	\$42,588
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79
- Net Difference Between Projected and Actual Investment	(27,564)
- Change of Assumptions	14,001
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,280
Pension Expense/Income	(17,315)
Contributions	(8,647)
Total Activity in FY 2021	(24,166)
Net Pension Liability as of 2021	\$18,422

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1748000
 Submission Unit Name: ADAMS TOWNSHIP-HAMILTON COUNTY

Wages: \$95,172 Proportionate Share: 0.0000173

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$52,555	\$22,764

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$779	\$455
Net Difference Between Projected and Actual	0	29,557
Change of Assumptions	11,451	5,113
Changes in Proportion and Differences Between	87	7,842
Total	\$12,317	\$42,967

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,965)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,663)
Total	(\$4,628)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,659

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$11,340)
2023	(7,649)
2024	(3,214)
2025	(8,447)
2026	0
Thereafter	0
Total	(\$30,650)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$59,538	\$22,764	(\$7,910)

PERF Net Pension Liability - Unaudited
ADAMS TOWNSHIP-HAMILTON COUNTY - 1748000

Net Pension Liability as of 2020	\$52,555
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99
- Net Difference Between Projected and Actual Investment	(34,055)
- Change of Assumptions	17,288
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,164
Pension Expense/Income	(4,628)
Contributions	(10,659)
Total Activity in FY 2021	(29,791)
Net Pension Liability as of 2021	\$22,764

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1749000

Submission Unit Name: CLEAR CREEK TOWNSHIP-MONROE COUNTY

Wages: \$73,010 Proportionate Share: 0.0000132

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$37,755	\$17,369

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$594	\$347
Net Difference Between Projected and Actual	0	22,552
Change of Assumptions	8,737	3,901
Changes in Proportion and Differences Between	7,536	6,565
Total	\$16,867	\$33,365

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,500)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,869
Total	\$369

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,151

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,912)
2023	(3,966)
2024	(3,173)
2025	(6,447)
2026	0
Thereafter	0
Total	(\$16,498)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$45,428	\$17,369	(\$6,036)

PERF Net Pension Liability - Unaudited
CLEAR CREEK TOWNSHIP-MONROE COUNTY - 1749000

Net Pension Liability as of 2020	\$37,755
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85
- Net Difference Between Projected and Actual Investment	(25,783)
- Change of Assumptions	12,703
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,609)
Pension Expense/Income	369
Contributions	(2,151)
Total Activity in FY 2021	(20,386)
Net Pension Liability as of 2021	\$17,369

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1750000
 Submission Unit Name: LEO-CEDARVILLE REGIONAL SEWER DISTRICT

Wages: \$133,005 Proportionate Share: 0.0000241

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$74,906	\$31,712

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,085	\$633
Net Difference Between Projected and Actual	0	41,175
Change of Assumptions	15,951	7,123
Changes in Proportion and Differences Between	1,074	9,507
Total	\$18,110	\$58,438

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,738)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	693
Total	(\$2,045)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,710

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$12,799)
2023	(9,772)
2024	(5,987)
2025	(11,770)
2026	0
Thereafter	0
Total	(\$40,328)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$82,941	\$31,712	(\$11,020)

PERF Net Pension Liability - Unaudited
LEO-CEDARVILLE REGIONAL SEWER DISTRICT - 1750000

Net Pension Liability as of 2020	\$74,906
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	131
- Net Difference Between Projected and Actual Investment	(47,586)
- Change of Assumptions	24,435
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,419)
Pension Expense/Income	(2,045)
Contributions	(9,710)
Total Activity in FY 2021	(43,194)
Net Pension Liability as of 2021	\$31,712

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1751000
 Submission Unit Name: MILFORD PUBLIC LIBRARY

Wages: \$58,508 Proportionate Share: 0.0000106

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$32,016	\$13,948

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$477	\$278
Net Difference Between Projected and Actual	0	18,110
Change of Assumptions	7,016	3,133
Changes in Proportion and Differences Between	217	236
Total	\$7,710	\$21,757

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,204)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	291
Total	(\$913)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,553

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,740)
2023	(3,211)
2024	(1,920)
2025	(5,176)
2026	0
Thereafter	0
Total	(\$14,047)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,480	\$13,948	(\$4,847)

PERF Net Pension Liability - Unaudited

MILFORD PUBLIC LIBRARY - 1751000

Net Pension Liability as of 2020	\$32,016
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62
- Net Difference Between Projected and Actual Investment	(20,850)
- Change of Assumptions	10,554
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(368)
Pension Expense/Income	(913)
Contributions	(6,553)
Total Activity in FY 2021	(18,068)
Net Pension Liability as of 2021	\$13,948

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1752000
 Submission Unit Name: MITCHELL COMMUNITY SCHOOLS

Wages: \$445,344 Proportionate Share: 0.0000808

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$242,840	\$106,320

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,636	\$2,123
Net Difference Between Projected and Actual	0	138,047
Change of Assumptions	53,480	23,882
Changes in Proportion and Differences Between	18,856	481
Total	\$75,972	\$164,533

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,179)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,247
Total	(\$4,932)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,877

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$19,219)
2023	(15,519)
2024	(14,362)
2025	(39,461)
2026	0
Thereafter	0
Total	(\$88,561)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$278,075	\$106,320	(\$36,945)

PERF Net Pension Liability - Unaudited

MITCHELL COMMUNITY SCHOOLS - 1752000

Net Pension Liability as of 2020	\$242,840
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	471
- Net Difference Between Projected and Actual Investment	(158,830)
- Change of Assumptions	80,196
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,548)
Pension Expense/Income	(4,932)
Contributions	(49,877)
Total Activity in FY 2021	(136,520)
Net Pension Liability as of 2021	\$106,320

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1754000
 Submission Unit Name: PAOLI PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

PAOLI PUBLIC LIBRARY - 1754000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1755000
 Submission Unit Name: PERRY-CLEAR CREEK FIRE PROTECTION DISTRICT

Wages: \$848,073 Proportionate Share: 0.0001538

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$287,542	\$202,377

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,922	\$4,041
Net Difference Between Projected and Actual	0	262,769
Change of Assumptions	101,797	45,458
Changes in Proportion and Differences Between	316,398	22,384
Total	\$425,117	\$334,652

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$17,473)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	132,353
Total	\$114,880

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,984

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$76,900
2023	74,057
2024	14,620
2025	(75,112)
2026	0
Thereafter	0
Total	\$90,465

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$529,306	\$202,377	(\$70,324)

PERF Net Pension Liability - Unaudited

PERRY-CLEAR CREEK FIRE PROTECTION DISTRICT - 1755000

Net Pension Liability as of 2020	\$287,542
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,648
- Net Difference Between Projected and Actual Investment	(287,378)
- Change of Assumptions	116,251
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,418
Pension Expense/Income	114,880
Contributions	(94,984)
Total Activity in FY 2021	(85,165)
Net Pension Liability as of 2021	\$202,377

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1756000
 Submission Unit Name: SPRINGFIELD TOWNSHIP-LAPORTE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
SPRINGFIELD TOWNSHIP-LAPORTE COUNTY - 1756000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1757000
 Submission Unit Name: VINCENNES TOWNSHIP-KNOX COUNTY

Wages: \$91,520 Proportionate Share: 0.0000166

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$50,441	\$21,843

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$747	\$436
Net Difference Between Projected and Actual	0	28,361
Change of Assumptions	10,987	4,906
Changes in Proportion and Differences Between	721	8,639
Total	\$12,455	\$42,342

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,886)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,522)
Total	(\$7,408)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,122

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$10,425)
2023	(7,817)
2024	(3,538)
2025	(8,107)
2026	0
Thereafter	0
Total	(\$29,887)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$57,129	\$21,843	(\$7,590)

PERF Net Pension Liability - Unaudited

VINCENNES TOWNSHIP-KNOX COUNTY - 1757000

Net Pension Liability as of 2020	\$50,441
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	94
- Net Difference Between Projected and Actual Investment	(32,678)
- Change of Assumptions	16,591
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,925
Pension Expense/Income	(7,408)
Contributions	(8,122)
Total Activity in FY 2021	(28,598)
Net Pension Liability as of 2021	\$21,843

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1758000
 Submission Unit Name: TOWN OF ATLANTA

Wages: \$116,953 Proportionate Share: 0.0000212

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$65,241	\$27,896

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$954	\$557
Net Difference Between Projected and Actual	0	36,220
Change of Assumptions	14,032	6,266
Changes in Proportion and Differences Between	504	1,791
Total	\$15,490	\$44,834

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,408)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,434)
Total	(\$4,842)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,099

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$8,409)
2023	(6,451)
2024	(4,131)
2025	(10,353)
2026	0
Thereafter	0
Total	(\$29,344)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$72,960	\$27,896	(\$9,694)

PERF Net Pension Liability - Unaudited

TOWN OF ATLANTA - 1758000

Net Pension Liability as of 2020	\$65,241
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	117
- Net Difference Between Projected and Actual Investment	(41,804)
- Change of Assumptions	21,359
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	924
Pension Expense/Income	(4,842)
Contributions	(13,099)
Total Activity in FY 2021	(37,345)
Net Pension Liability as of 2021	\$27,896

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1759000
 Submission Unit Name: CEDAR CREEK TOWNSHIP-LAKE COUNTY

Wages: \$38,159 Proportionate Share: 0.0000069

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$20,841	\$9,079

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$311	\$181
Net Difference Between Projected and Actual	0	11,789
Change of Assumptions	4,567	2,039
Changes in Proportion and Differences Between	944	1,104
Total	\$5,822	\$15,113

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$784)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(230)
Total	(\$1,014)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,274

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,145)
2023	(2,530)
2024	(1,247)
2025	(3,369)
2026	0
Thereafter	0
Total	(\$9,291)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,746	\$9,079	(\$3,155)

PERF Net Pension Liability - Unaudited
CEDAR CREEK TOWNSHIP-LAKE COUNTY - 1759000

Net Pension Liability as of 2020	\$20,841
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41
- Net Difference Between Projected and Actual Investment	(13,573)
- Change of Assumptions	6,870
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	188
Pension Expense/Income	(1,014)
Contributions	(4,274)
Total Activity in FY 2021	(11,762)
Net Pension Liability as of 2021	\$9,079

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1760000
 Submission Unit Name: WARREN TOWNSHIP-ST JOSEPH COUNTY

Wages: \$477,830 Proportionate Share: 0.0000867

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$357,615	\$114,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,902	\$2,278
Net Difference Between Projected and Actual	0	148,128
Change of Assumptions	57,385	25,625
Changes in Proportion and Differences Between	20,602	81,004
Total	\$81,889	\$257,035

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,850)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,932
Total	\$5,082

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,517

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$39,849)
2023	(54,247)
2024	(38,707)
2025	(42,343)
2026	0
Thereafter	0
Total	(\$175,146)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$298,380	\$114,084	(\$39,643)

PERF Net Pension Liability - Unaudited
WARREN TOWNSHIP-ST JOSEPH COUNTY - 1760000

Net Pension Liability as of 2020	\$357,615
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89
- Net Difference Between Projected and Actual Investment	(178,734)
- Change of Assumptions	106,272
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(122,723)
Pension Expense/Income	5,082
Contributions	(53,517)
Total Activity in FY 2021	(243,531)
Net Pension Liability as of 2021	\$114,084

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1761000
 Submission Unit Name: TOWN OF CYNTHIANA

Wages: \$77,376 Proportionate Share: 0.0000140

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$61,918	\$18,422

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$630	\$368
Net Difference Between Projected and Actual	0	23,919
Change of Assumptions	9,266	4,138
Changes in Proportion and Differences Between	165	20,747
Total	\$10,061	\$49,172

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,591)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,600)
Total	(\$11,191)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,666

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$13,114)
2023	(11,913)
2024	(7,246)
2025	(6,838)
2026	0
Thereafter	0
Total	(\$39,111)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$48,181	\$18,422	(\$6,401)

PERF Net Pension Liability - Unaudited

TOWN OF CYNTHIANA - 1761000

Net Pension Liability as of 2020	\$61,918
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4)
- Net Difference Between Projected and Actual Investment	(29,218)
- Change of Assumptions	18,029
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,446)
Pension Expense/Income	(11,191)
Contributions	(8,666)
Total Activity in FY 2021	(43,496)
Net Pension Liability as of 2021	\$18,422

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1762000
 Submission Unit Name: SHOALS COMMUNITY SCHOOL CORPORATION

Wages: \$811,660 Proportionate Share: 0.0001472

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$426,480	\$193,693

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,625	\$3,867
Net Difference Between Projected and Actual	0	251,492
Change of Assumptions	97,429	43,507
Changes in Proportion and Differences Between	39,984	848
Total	\$144,038	\$299,714

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,723)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,127
Total	\$2,404

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,902

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$31,115)
2023	(30,346)
2024	(22,328)
2025	(71,887)
2026	0
Thereafter	0
Total	(\$155,676)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$506,592	\$193,693	(\$67,306)

PERF Net Pension Liability - Unaudited
SHOALS COMMUNITY SCHOOL CORPORATION - 1762000

Net Pension Liability as of 2020	\$426,480
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	928
- Net Difference Between Projected and Actual Investment	(287,992)
- Change of Assumptions	142,783
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8)
Pension Expense/Income	2,404
Contributions	(90,902)
Total Activity in FY 2021	(232,787)
Net Pension Liability as of 2021	\$193,693

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1763000
 Submission Unit Name: BRAZIL PUBLIC LIBRARY

Wages: \$237,610 Proportionate Share: 0.0000431

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$144,979	\$56,713

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,940	\$1,132
Net Difference Between Projected and Actual	0	73,637
Change of Assumptions	28,527	12,739
Changes in Proportion and Differences Between	3,231	13,737
Total	\$33,698	\$101,245

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,896)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,655)
Total	(\$11,551)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,897

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$18,642)
2023	(16,124)
2024	(11,733)
2025	(21,048)
2026	0
Thereafter	0
Total	(\$67,547)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$148,329	\$56,713	(\$19,707)

PERF Net Pension Liability - Unaudited

BRAZIL PUBLIC LIBRARY - 1763000

Net Pension Liability as of 2020	\$144,979
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	186
- Net Difference Between Projected and Actual Investment	(86,045)
- Change of Assumptions	45,996
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,955)
Pension Expense/Income	(11,551)
Contributions	(24,897)
Total Activity in FY 2021	(88,266)
Net Pension Liability as of 2021	\$56,713

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1766000
 Submission Unit Name: CHARLES A TINDLEY ACCELERATED HIGH SCHOOL

Wages: \$99,365 Proportionate Share: 0.0000180

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$53,763	\$23,685

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$810	\$473
Net Difference Between Projected and Actual	0	30,753
Change of Assumptions	11,914	5,320
Changes in Proportion and Differences Between	566	1,063
Total	\$13,290	\$37,609

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,045)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$18,506)
Total	(\$20,551)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,129

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$6,949)
2023	(5,464)
2024	(3,116)
2025	(8,790)
2026	0
Thereafter	0
Total	(\$24,319)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$61,947	\$23,685	(\$8,230)

PERF Net Pension Liability - Unaudited

CHARLES A TINDLEY ACCELERATED HIGH SCHOOL - 1766000

Net Pension Liability as of 2020	\$53,763
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106
- Net Difference Between Projected and Actual Investment	(35,354)
- Change of Assumptions	17,796
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,054
Pension Expense/Income	(20,551)
Contributions	(11,129)
Total Activity in FY 2021	(30,078)
Net Pension Liability as of 2021	\$23,685

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1767000
 Submission Unit Name: RURAL COMMUNITY ACADEMY

Wages: \$302,815 Proportionate Share: 0.0000549

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$194,815	\$72,240

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,471	\$1,442
Net Difference Between Projected and Actual	0	93,797
Change of Assumptions	36,337	16,226
Changes in Proportion and Differences Between	12,778	24,250
Total	\$51,586	\$135,715

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,237)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,743
Total	\$4,506

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,915

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$19,232)
2023	(21,176)
2024	(16,911)
2025	(26,810)
2026	0
Thereafter	0
Total	(\$84,129)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$188,939	\$72,240	(\$25,103)

PERF Net Pension Liability - Unaudited

RURAL COMMUNITY ACADEMY - 1767000

Net Pension Liability as of 2020	\$194,815
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	193
- Net Difference Between Projected and Actual Investment	(110,470)
- Change of Assumptions	60,702
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,591)
Pension Expense/Income	4,506
Contributions	(33,915)
Total Activity in FY 2021	(122,575)
Net Pension Liability as of 2021	\$72,240

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1768000
 Submission Unit Name: EEL RIVER TOWNSHIP-HENDRICKS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
EEL RIVER TOWNSHIP-HENDRICKS COUNTY - 1768000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1769000
 Submission Unit Name: NEW PARIS CONSERVANCY DISTRICT

Wages: \$52,987 Proportionate Share: 0.0000096

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$37,453	\$12,632

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$432	\$252
Net Difference Between Projected and Actual	0	16,402
Change of Assumptions	6,354	2,837
Changes in Proportion and Differences Between	132	7,231
Total	\$6,918	\$26,722

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,091)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,699)
Total	(\$3,790)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,935

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,960)
2023	(5,387)
2024	(3,769)
2025	(4,688)
2026	0
Thereafter	0
Total	(\$19,804)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,039	\$12,632	(\$4,390)

PERF Net Pension Liability - Unaudited

NEW PARIS CONSERVANCY DISTRICT - 1769000

Net Pension Liability as of 2020	\$37,453
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19
- Net Difference Between Projected and Actual Investment	(19,607)
- Change of Assumptions	11,321
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,829)
Pension Expense/Income	(3,790)
Contributions	(5,935)
Total Activity in FY 2021	(24,821)
Net Pension Liability as of 2021	\$12,632

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1770000
 Submission Unit Name: AREA 30 CAREER CENTER EDUCATION INTERLOCAL

Wages: \$269,199 Proportionate Share: 0.0000488

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$140,146	\$64,213

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,196	\$1,282
Net Difference Between Projected and Actual	0	83,375
Change of Assumptions	32,300	14,424
Changes in Proportion and Differences Between	6,192	10,852
Total	\$40,688	\$109,933

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,544)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,214)
Total	(\$14,758)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,150

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$22,347)
2023	(15,964)
2024	(7,101)
2025	(23,833)
2026	0
Thereafter	0
Total	(\$69,245)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$167,946	\$64,213	(\$22,313)

PERF Net Pension Liability - Unaudited

AREA 30 CAREER CENTER EDUCATION INTERLOCAL - 1770000

Net Pension Liability as of 2020	\$140,146
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	313
- Net Difference Between Projected and Actual Investment	(95,369)
- Change of Assumptions	47,077
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,954
Pension Expense/Income	(14,758)
Contributions	(30,150)
Total Activity in FY 2021	(75,933)
Net Pension Liability as of 2021	\$64,213

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1771000
 Submission Unit Name: TOWN OF CAMPBELLSBURG

Wages: \$130,634 Proportionate Share: 0.0000237

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$70,375	\$31,186

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,067	\$623
Net Difference Between Projected and Actual	0	40,492
Change of Assumptions	15,687	7,005
Changes in Proportion and Differences Between	2,744	140
Total	\$19,498	\$48,260

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,692)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,079
Total	\$2,387

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,631

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$7,017)
2023	(6,163)
2024	(4,007)
2025	(11,575)
2026	0
Thereafter	0
Total	(\$28,762)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$81,564	\$31,186	(\$10,837)

PERF Net Pension Liability - Unaudited

TOWN OF CAMPBELLSBURG - 1771000

Net Pension Liability as of 2020	\$70,375
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	142
- Net Difference Between Projected and Actual Investment	(46,515)
- Change of Assumptions	23,345
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,917)
Pension Expense/Income	2,387
Contributions	(14,631)
Total Activity in FY 2021	(39,189)
Net Pension Liability as of 2021	\$31,186

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1772000
 Submission Unit Name: LOST CREEK TOWNSHIP - VIGO COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	174	15,274
Total	\$174	\$15,274

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,908)
Total	(\$8,908)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$8,128)
2023	(6,972)
2024	0
2025	0
2026	0
Thereafter	0
Total	(\$15,100)

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

PERF Net Pension Liability - Unaudited

LOST CREEK TOWNSHIP - VIGO COUNTY - 1772000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,908
Pension Expense/Income	(8,908)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1773000
 Submission Unit Name: SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE

Wages: \$531,095 Proportionate Share: 0.0000963

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$255,827	\$126,716

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,334	\$2,530
Net Difference Between Projected and Actual	0	164,529
Change of Assumptions	63,739	28,463
Changes in Proportion and Differences Between	54,198	546
Total	\$122,271	\$196,068

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$10,940)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32,180
Total	\$21,240

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,482

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,242)
2023	(8,483)
2024	(9,042)
2025	(47,030)
2026	0
Thereafter	0
Total	(\$73,797)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$331,418	\$126,716	(\$44,033)

PERF Net Pension Liability - Unaudited

SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE - 1773000

Net Pension Liability as of 2020	\$255,827
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	706
- Net Difference Between Projected and Actual Investment	(186,424)
- Change of Assumptions	88,580
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,269
Pension Expense/Income	21,240
Contributions	(59,482)
Total Activity in FY 2021	(129,111)
Net Pension Liability as of 2021	\$126,716

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1775000

Submission Unit Name: KENNETH A. CHRISTMON STEMM ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
KENNETH A. CHRISTMON STEMM ACADEMY - 1775000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1776000
 Submission Unit Name: THEA BOWMAN LEADERSHIP ACADEMY

Wages: \$986,949 Proportionate Share: 0.0001790

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$665,393	\$235,537

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,056	\$4,703
Net Difference Between Projected and Actual	0	305,823
Change of Assumptions	118,477	52,906
Changes in Proportion and Differences Between	1,132	228,163
Total	\$127,665	\$591,595

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$20,336)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(54,175)
Total	(\$74,511)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,538

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$192,854)
2023	(121,262)
2024	(62,395)
2025	(87,419)
2026	0
Thereafter	0
Total	(\$463,930)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$616,032	\$235,537	(\$81,847)

PERF Net Pension Liability - Unaudited
THEA BOWMAN LEADERSHIP ACADEMY - 1776000

Net Pension Liability as of 2020	\$665,393
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	498
- Net Difference Between Projected and Actual Investment	(362,770)
- Change of Assumptions	204,211
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(86,746)
Pension Expense/Income	(74,511)
Contributions	(110,538)
Total Activity in FY 2021	(429,856)
Net Pension Liability as of 2021	\$235,537

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1777000
 Submission Unit Name: GARY LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

GARY LIGHTHOUSE CHARTER SCHOOL - 1777000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1778000
 Submission Unit Name: INDIANAPOLIS LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
INDIANAPOLIS LIGHTHOUSE CHARTER SCHOOL - 1778000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1779000
 Submission Unit Name: JOSHUA ACADEMY, INC.

Wages: \$173,626 Proportionate Share: 0.0000315

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$94,236	\$41,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,418	\$828
Net Difference Between Projected and Actual	0	53,818
Change of Assumptions	20,849	9,310
Changes in Proportion and Differences Between	870	7,174
Total	\$23,137	\$71,130

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,579)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,532)
Total	(\$11,111)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,446

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$16,846)
2023	(10,271)
2024	(5,493)
2025	(15,383)
2026	0
Thereafter	0
Total	(\$47,993)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$108,408	\$41,449	(\$14,403)

PERF Net Pension Liability - Unaudited

JOSHUA ACADEMY, INC. - 1779000

Net Pension Liability as of 2020	\$94,236
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	185
- Net Difference Between Projected and Actual Investment	(61,883)
- Change of Assumptions	31,174
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,294
Pension Expense/Income	(11,111)
Contributions	(19,446)
Total Activity in FY 2021	(52,787)
Net Pension Liability as of 2021	\$41,449

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1780000
 Submission Unit Name: TOWN OF CHRISNEY

Wages: \$182,511 Proportionate Share: 0.0000331

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$85,477	\$43,555

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,490	\$870
Net Difference Between Projected and Actual	0	56,552
Change of Assumptions	21,908	9,783
Changes in Proportion and Differences Between	13,703	190
Total	\$37,101	\$67,395

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,760)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,781
Total	\$1,021

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,441

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$6,810)
2023	(4,801)
2024	(2,517)
2025	(16,166)
2026	0
Thereafter	0
Total	(\$30,294)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$113,914	\$43,555	(\$15,135)

PERF Net Pension Liability - Unaudited

TOWN OF CHRISNEY - 1780000

Net Pension Liability as of 2020	\$85,477
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	254
- Net Difference Between Projected and Actual Investment	(63,867)
- Change of Assumptions	29,935
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,176
Pension Expense/Income	1,021
Contributions	(20,441)
Total Activity in FY 2021	(41,922)
Net Pension Liability as of 2021	\$43,555

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1781000
 Submission Unit Name: FRANKLIN TOWNSHIP - HARRISON COUNTY

Wages: \$18,788 Proportionate Share: 0.0000034

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$10,571	\$4,474

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$153	\$89
Net Difference Between Projected and Actual	0	5,809
Change of Assumptions	2,250	1,005
Changes in Proportion and Differences Between	8,946	4,242
Total	\$11,349	\$11,145

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$386)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	857
Total	\$471

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$379
2023	2,398
2024	(913)
2025	(1,660)
2026	0
Thereafter	0
Total	\$204

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,701	\$4,474	(\$1,555)

PERF Net Pension Liability - Unaudited
FRANKLIN TOWNSHIP - HARRISON COUNTY - 1781000

Net Pension Liability as of 2020	\$10,571
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19
- Net Difference Between Projected and Actual Investment	(6,714)
- Change of Assumptions	3,448
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,269)
Pension Expense/Income	471
Contributions	(1,052)
Total Activity in FY 2021	(6,097)
Net Pension Liability as of 2021	\$4,474

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1782000
 Submission Unit Name: FREMONT PUBLIC LIBRARY

Wages: \$288,481 Proportionate Share: 0.0000523

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$166,122	\$68,819

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,354	\$1,374
Net Difference Between Projected and Actual	0	89,355
Change of Assumptions	34,616	15,458
Changes in Proportion and Differences Between	27,342	7,026
Total	\$64,312	\$113,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,942)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,744
Total	\$6,802

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,310

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,891)
2023	(8,035)
2024	(11,434)
2025	(25,541)
2026	0
Thereafter	0
Total	(\$48,901)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$179,991	\$68,819	(\$23,914)

PERF Net Pension Liability - Unaudited

FREMONT PUBLIC LIBRARY - 1782000

Net Pension Liability as of 2020	\$166,122
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	267
- Net Difference Between Projected and Actual Investment	(103,572)
- Change of Assumptions	53,771
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,261)
Pension Expense/Income	6,802
Contributions	(32,310)
Total Activity in FY 2021	(97,303)
Net Pension Liability as of 2021	\$68,819

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1783000
 Submission Unit Name: TOWN OF HAMLET

Wages: \$158,707 Proportionate Share: 0.0000288

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$87,591	\$37,896

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,296	\$757
Net Difference Between Projected and Actual	0	49,205
Change of Assumptions	19,062	8,512
Changes in Proportion and Differences Between	118	10,875
Total	\$20,476	\$69,349

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,272)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,020)
Total	(\$6,292)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,775

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$17,400)
2023	(12,040)
2024	(5,368)
2025	(14,065)
2026	0
Thereafter	0
Total	(\$48,873)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$99,116	\$37,896	(\$13,169)

PERF Net Pension Liability - Unaudited

TOWN OF HAMLET - 1783000

Net Pension Liability as of 2020	\$87,591
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	163
- Net Difference Between Projected and Actual Investment	(56,701)
- Change of Assumptions	28,800
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,110
Pension Expense/Income	(6,292)
Contributions	(17,775)
Total Activity in FY 2021	(49,695)
Net Pension Liability as of 2021	\$37,896

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1784000
 Submission Unit Name: TOWN OF MONROE CITY

Wages: \$40,025 Proportionate Share: 0.0000073

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$17,820	\$9,606

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$329	\$192
Net Difference Between Projected and Actual	0	12,472
Change of Assumptions	4,832	2,158
Changes in Proportion and Differences Between	3,514	7,564
Total	\$8,675	\$22,386

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$829)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,039)
Total	(\$3,868)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,483

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,556)
2023	(4,278)
2024	(314)
2025	(3,563)
2026	0
Thereafter	0
Total	(\$13,711)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,123	\$9,606	(\$3,338)

PERF Net Pension Liability - Unaudited

TOWN OF MONROE CITY - 1784000

Net Pension Liability as of 2020	\$17,820
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60
- Net Difference Between Projected and Actual Investment	(13,997)
- Change of Assumptions	6,387
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,687
Pension Expense/Income	(3,868)
Contributions	(4,483)
Total Activity in FY 2021	(8,214)
Net Pension Liability as of 2021	\$9,606

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1785000
 Submission Unit Name: TOWN OF PIERCETON

Wages: \$362,573 Proportionate Share: 0.0000658

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$206,897	\$86,583

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,961	\$1,729
Net Difference Between Projected and Actual	0	112,420
Change of Assumptions	43,552	19,448
Changes in Proportion and Differences Between	300	34,824
Total	\$46,813	\$168,421

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,475)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,950)
Total	(\$17,425)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,608

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$41,341)
2023	(34,240)
2024	(13,891)
2025	(32,136)
2026	0
Thereafter	0
Total	(\$121,608)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$226,452	\$86,583	(\$30,087)

PERF Net Pension Liability - Unaudited

TOWN OF PIERCETON - 1785000

Net Pension Liability as of 2020	\$206,897
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	344
- Net Difference Between Projected and Actual Investment	(130,127)
- Change of Assumptions	67,213
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	289
Pension Expense/Income	(17,425)
Contributions	(40,608)
Total Activity in FY 2021	(120,314)
Net Pension Liability as of 2021	\$86,583

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1786000
 Submission Unit Name: TOWN OF WINFIELD

Wages: \$468,062 Proportionate Share: 0.0000849

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$269,721	\$111,715

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,821	\$2,231
Net Difference Between Projected and Actual	0	145,052
Change of Assumptions	56,194	25,093
Changes in Proportion and Differences Between	13,082	11,468
Total	\$73,097	\$183,844

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,645)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,266
Total	\$7,621

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,423

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$24,921)
2023	(25,781)
2024	(18,582)
2025	(41,463)
2026	0
Thereafter	0
Total	(\$110,747)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$292,185	\$111,715	(\$38,820)

PERF Net Pension Liability - Unaudited

TOWN OF WINFIELD - 1786000

Net Pension Liability as of 2020	\$269,721
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	432
- Net Difference Between Projected and Actual Investment	(168,136)
- Change of Assumptions	87,300
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,800)
Pension Expense/Income	7,621
Contributions	(52,423)
Total Activity in FY 2021	(158,006)
Net Pension Liability as of 2021	\$111,715

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1787000
 Submission Unit Name: 21 CENTURY CHARTER SCHOOL @ GARY, INC

Wages: \$1,877,179 Proportionate Share: 0.0003405

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,044,150	\$448,046

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,324	\$8,946
Net Difference Between Projected and Actual	0	581,747
Change of Assumptions	225,370	100,640
Changes in Proportion and Differences Between	17,356	38,378
Total	\$258,050	\$729,711

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$38,683)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,040
Total	(\$25,643)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$210,244

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$124,010)
2023	(115,866)
2024	(65,493)
2025	(166,292)
2026	0
Thereafter	0
Total	(\$471,661)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,171,837	\$448,046	(\$155,691)

PERF Net Pension Liability - Unaudited
21 CENTURY CHARTER SCHOOL @ GARY, INC - 1787000

Net Pension Liability as of 2020	\$1,044,150
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,898
- Net Difference Between Projected and Actual Investment	(671,109)
- Change of Assumptions	342,287
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,293)
Pension Expense/Income	(25,643)
Contributions	(210,244)
Total Activity in FY 2021	(596,104)
Net Pension Liability as of 2021	\$448,046

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1788000
 Submission Unit Name: FOUNTAIN SQUARE ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

FOUNTAIN SQUARE ACADEMY - 1788000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1789000
 Submission Unit Name: EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC.

Wages: \$566,098 Proportionate Share: 0.0001027

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$315,933	\$135,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,622	\$2,698
Net Difference Between Projected and Actual	0	175,464
Change of Assumptions	67,975	30,354
Changes in Proportion and Differences Between	15,477	42,186
Total	\$88,074	\$250,702

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,667)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	878
Total	(\$10,789)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,403

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$43,634)
2023	(48,842)
2024	(19,997)
2025	(50,155)
2026	0
Thereafter	0
Total	(\$162,628)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$353,444	\$135,138	(\$46,959)

PERF Net Pension Liability - Unaudited

EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC. - 1789000

Net Pension Liability as of 2020	\$315,933
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	569
- Net Difference Between Projected and Actual Investment	(202,503)
- Change of Assumptions	103,448
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,117)
Pension Expense/Income	(10,789)
Contributions	(63,403)
Total Activity in FY 2021	(180,795)
Net Pension Liability as of 2021	\$135,138

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1790000
 Submission Unit Name: MARION TOWNSHIP

Wages: \$23,250 Proportionate Share: 0.0000042

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$11,477	\$5,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$189	\$110
Net Difference Between Projected and Actual	0	7,176
Change of Assumptions	2,780	1,241
Changes in Proportion and Differences Between	1,019	281
Total	\$3,988	\$8,808

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$477)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	80
Total	(\$397)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,604

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,332)
2023	(969)
2024	(469)
2025	(2,050)
2026	0
Thereafter	0
Total	(\$4,820)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,454	\$5,527	(\$1,920)

PERF Net Pension Liability - Unaudited

MARION TOWNSHIP - 1790000

Net Pension Liability as of 2020	\$11,477
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30
- Net Difference Between Projected and Actual Investment	(8,158)
- Change of Assumptions	3,930
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,249
Pension Expense/Income	(397)
Contributions	(2,604)
Total Activity in FY 2021	(5,950)
Net Pension Liability as of 2021	\$5,527

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1791000
 Submission Unit Name: HANOVER TOWNSHIP-SHELBY COUNTY

Wages: \$20,100 Proportionate Share: 0.0000036

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$11,175	\$4,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$162	\$95
Net Difference Between Projected and Actual	0	6,151
Change of Assumptions	2,383	1,064
Changes in Proportion and Differences Between	0	3,642
Total	\$2,545	\$10,952

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$409)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,432)
Total	(\$2,841)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,141)
2023	(2,305)
2024	(1,201)
2025	(1,760)
2026	0
Thereafter	0
Total	(\$8,407)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,389	\$4,737	(\$1,646)

PERF Net Pension Liability - Unaudited
HANOVER TOWNSHIP-SHELBY COUNTY - 1791000

Net Pension Liability as of 2020	\$11,175
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19
- Net Difference Between Projected and Actual Investment	(7,107)
- Change of Assumptions	3,647
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(156)
Pension Expense/Income	(2,841)
Contributions	0
Total Activity in FY 2021	(6,438)
Net Pension Liability as of 2021	\$4,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1792000
 Submission Unit Name: SOUTH EASTERN INDIANA REGIONAL PLANNING COMMISSION

Wages: \$466,151 Proportionate Share: 0.0000845

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$225,321	\$111,189

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,803	\$2,220
Net Difference Between Projected and Actual	0	144,369
Change of Assumptions	55,929	24,975
Changes in Proportion and Differences Between	31,244	741
Total	\$90,976	\$172,305

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,600)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,001
Total	\$1,401

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,838

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$17,004)
2023	(14,848)
2024	(8,209)
2025	(41,268)
2026	0
Thereafter	0
Total	(\$81,329)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$290,808	\$111,189	(\$38,637)

PERF Net Pension Liability - Unaudited

SOUTH EASTERN INDIANA REGIONAL PLANNING COMMISSION - 1792000

Net Pension Liability as of 2020	\$225,321
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	616
- Net Difference Between Projected and Actual Investment	(163,653)
- Change of Assumptions	77,902
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,440
Pension Expense/Income	1,401
Contributions	(51,838)
Total Activity in FY 2021	(114,132)
Net Pension Liability as of 2021	\$111,189

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1794000
 Submission Unit Name: EAST CHICAGO LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
EAST CHICAGO LIGHTHOUSE CHARTER SCHOOL - 1794000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1795000
 Submission Unit Name: MONUMENT LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
MONUMENT LIGHTHOUSE CHARTER SCHOOL - 1795000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1796000

Submission Unit Name: WEST GARY LIGHTHOUSE CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
WEST GARY LIGHTHOUSE CHARTER SCHOOL - 1796000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1797000
 Submission Unit Name: CHALLENGE FOUNDATION ACADEMY CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

CHALLENGE FOUNDATION ACADEMY CHARTER SCHOOL - 1797000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1798000
 Submission Unit Name: WEST CENTRAL SOLID WASTE DISTRICT

Wages: \$57,907 Proportionate Share: 0.0000105

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$32,620	\$13,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$473	\$276
Net Difference Between Projected and Actual	0	17,939
Change of Assumptions	6,950	3,103
Changes in Proportion and Differences Between	48	1,250
Total	\$7,471	\$22,568

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,193)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(367)
Total	(\$1,560)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,486

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,324)
2023	(3,526)
2024	(2,121)
2025	(5,126)
2026	0
Thereafter	0
Total	(\$15,097)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,136	\$13,816	(\$4,801)

PERF Net Pension Liability - Unaudited
WEST CENTRAL SOLID WASTE DISTRICT - 1798000

Net Pension Liability as of 2020	\$32,620
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57
- Net Difference Between Projected and Actual Investment	(20,731)
- Change of Assumptions	10,644
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(728)
Pension Expense/Income	(1,560)
Contributions	(6,486)
Total Activity in FY 2021	(18,804)
Net Pension Liability as of 2021	\$13,816

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1800000
 Submission Unit Name: KIPP LEAD COLLEGE PREPARATORY INC

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

KIPP LEAD COLLEGE PREPARATORY INC - 1800000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1801000
 Submission Unit Name: OPTIONS CHARTER SCHOOL-NOBLESVILLE

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$312,309	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	78,252	257,869
Total	\$78,252	\$257,869

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,485)
Total	(35,485)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$38,099)
2023	(66,535)
2024	(74,983)
2025	0
2026	0
Thereafter	0
Total	(\$179,617)

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

PERF Net Pension Liability - Unaudited
OPTIONS CHARTER SCHOOL-NOBLESVILLE - 1801000

Net Pension Liability as of 2020	\$312,309
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,340)
- Net Difference Between Projected and Actual Investment	(26,729)
- Change of Assumptions	65,072
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(313,827)
Pension Expense/Income	(35,485)
Contributions	0
Total Activity in FY 2021	(312,309)
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1802000
 Submission Unit Name: AND-TRO WATER AUTHORITY

Wages: \$234,184 Proportionate Share: 0.0000425

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$98,767	\$55,924

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,913	\$1,117
Net Difference Between Projected and Actual	0	72,612
Change of Assumptions	28,130	12,561
Changes in Proportion and Differences Between	24,578	2,255
Total	\$54,621	\$88,545

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,828)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,139
Total	\$3,311

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,166

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$7,909)
2023	(4,429)
2024	(830)
2025	(20,756)
2026	0
Thereafter	0
Total	(\$33,924)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$146,265	\$55,924	(\$19,433)

PERF Net Pension Liability - Unaudited
AND-TRO WATER AUTHORITY - 1802000

Net Pension Liability as of 2020	\$98,767
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	372
- Net Difference Between Projected and Actual Investment	(81,065)
- Change of Assumptions	36,148
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,557
Pension Expense/Income	3,311
Contributions	(25,166)
Total Activity in FY 2021	(42,843)
Net Pension Liability as of 2021	\$55,924

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1803000
 Submission Unit Name: FLORENCE REGIONAL SEWAGE DISTRICT

Wages: \$138,644 Proportionate Share: 0.0000251

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$77,020	\$33,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,130	\$659
Net Difference Between Projected and Actual	0	42,884
Change of Assumptions	16,613	7,419
Changes in Proportion and Differences Between	114	1,291
Total	\$17,857	\$52,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,852)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(870)
Total	(\$3,722)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,528

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,548)
2023	(7,757)
2024	(4,832)
2025	(12,259)
2026	0
Thereafter	0
Total	(\$34,396)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$86,382	\$33,028	(\$11,477)

PERF Net Pension Liability - Unaudited
FLORENCE REGIONAL SEWAGE DISTRICT - 1803000

Net Pension Liability as of 2020	\$77,020
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	140
- Net Difference Between Projected and Actual Investment	(49,476)
- Change of Assumptions	25,242
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(648)
Pension Expense/Income	(3,722)
Contributions	(15,528)
Total Activity in FY 2021	(43,992)
Net Pension Liability as of 2021	\$33,028

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1804000
 Submission Unit Name: TOWN OF MONROEVILLE

Wages: \$175,997 Proportionate Share: 0.0000319

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$96,351	\$41,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,436	\$838
Net Difference Between Projected and Actual	0	54,501
Change of Assumptions	21,114	9,429
Changes in Proportion and Differences Between	33	18,508
Total	\$22,583	\$83,276

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,624)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,702)
Total	(\$12,326)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,796

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$20,645)
2023	(17,204)
2024	(7,266)
2025	(15,578)
2026	0
Thereafter	0
Total	(\$60,693)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$109,784	\$41,976	(\$14,586)

PERF Net Pension Liability - Unaudited

TOWN OF MONROEVILLE - 1804000

Net Pension Liability as of 2020	\$96,351
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	185
- Net Difference Between Projected and Actual Investment	(62,747)
- Change of Assumptions	31,760
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,549
Pension Expense/Income	(12,326)
Contributions	(12,796)
Total Activity in FY 2021	(54,375)
Net Pension Liability as of 2021	\$41,976

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1805000
 Submission Unit Name: UNION COUNTY PUBLIC LIBRARY

Wages: \$135,836 Proportionate Share: 0.0000246

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$85,175	\$32,370

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,107	\$646
Net Difference Between Projected and Actual	0	42,029
Change of Assumptions	16,282	7,271
Changes in Proportion and Differences Between	664	12,818
Total	\$18,053	\$62,764

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,795)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,975)
Total	(\$9,770)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,214

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$15,441)
2023	(10,192)
2024	(7,065)
2025	(12,013)
2026	0
Thereafter	0
Total	(\$44,711)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$84,661	\$32,370	(\$11,248)

PERF Net Pension Liability - Unaudited

UNION COUNTY PUBLIC LIBRARY - 1805000

Net Pension Liability as of 2020	\$85,175
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	96
- Net Difference Between Projected and Actual Investment	(49,319)
- Change of Assumptions	26,758
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,356)
Pension Expense/Income	(9,770)
Contributions	(15,214)
Total Activity in FY 2021	(52,805)
Net Pension Liability as of 2021	\$32,370

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1806000
 Submission Unit Name: WASHINGTON TOWNSHIP TRUSTEE ASSESSOR

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP TRUSTEE ASSESSOR - 1806000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1809000
 Submission Unit Name: DELAWARE COUNTY AIRPORT AUTHORITY

Wages: \$140,927 Proportionate Share: 0.0000256

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$73,094	\$33,686

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,152	\$673
Net Difference Between Projected and Actual	0	43,738
Change of Assumptions	16,944	7,566
Changes in Proportion and Differences Between	4,438	346
Total	\$22,534	\$52,323

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,908)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(676)
Total	(\$3,584)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,784

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$7,242)
2023	(6,415)
2024	(3,629)
2025	(12,503)
2026	0
Thereafter	0
Total	(\$29,789)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$88,103	\$33,686	(\$11,705)

PERF Net Pension Liability - Unaudited
DELAWARE COUNTY AIRPORT AUTHORITY - 1809000

Net Pension Liability as of 2020	\$73,094
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	165
- Net Difference Between Projected and Actual Investment	(49,994)
- Change of Assumptions	24,608
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,181
Pension Expense/Income	(3,584)
Contributions	(15,784)
Total Activity in FY 2021	(39,408)
Net Pension Liability as of 2021	\$33,686

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1810000
 Submission Unit Name: EAST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$119,510 Proportionate Share: 0.0000217

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$69,167	\$28,554

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$977	\$570
Net Difference Between Projected and Actual	0	37,075
Change of Assumptions	14,363	6,414
Changes in Proportion and Differences Between	113	44,751
Total	\$15,453	\$88,810

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,465)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,718)
Total	(\$38,183)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,385

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$39,460)
2023	(18,493)
2024	(4,806)
2025	(10,598)
2026	0
Thereafter	0
Total	(\$73,357)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$74,681	\$28,554	(\$9,922)

PERF Net Pension Liability - Unaudited

EAST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1810000

Net Pension Liability as of 2020	\$69,167
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	111
- Net Difference Between Projected and Actual Investment	(42,995)
- Change of Assumptions	22,361
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,478
Pension Expense/Income	(38,183)
Contributions	(13,385)
Total Activity in FY 2021	(40,613)
Net Pension Liability as of 2021	\$28,554

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1812000
 Submission Unit Name: BARGERSVILLE COMMUNITY FIRE PROTECTION DISTRICT

Wages: \$349,760 Proportionate Share: 0.0000634

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$201,762	\$83,425

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,853	\$1,666
Net Difference Between Projected and Actual	0	108,319
Change of Assumptions	41,963	18,739
Changes in Proportion and Differences Between	13,143	8,829
Total	\$57,959	\$137,553

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,203)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,393
Total	(\$1,810)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,173

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$16,051)
2023	(18,627)
2024	(13,952)
2025	(30,964)
2026	0
Thereafter	0
Total	(\$79,594)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$218,192	\$83,425	(\$28,989)

PERF Net Pension Liability - Unaudited

BARGERSVILLE COMMUNITY FIRE PROTECTION DISTRICT - 1812000

Net Pension Liability as of 2020	\$201,762
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	321
- Net Difference Between Projected and Actual Investment	(125,587)
- Change of Assumptions	65,263
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,351)
Pension Expense/Income	(1,810)
Contributions	(39,173)
Total Activity in FY 2021	(118,337)
Net Pension Liability as of 2021	\$83,425

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1813000
 Submission Unit Name: CLAY TOWNSHIP REGIONAL WASTE DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
CLAY TOWNSHIP REGIONAL WASTE DISTRICT - 1813000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1814000
 Submission Unit Name: GUILFORD CIVIL TOWNSHIP - HENDRICKS COUNTY

Wages: \$155,532 Proportionate Share: 0.0000282

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$84,873	\$37,107

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,269	\$741
Net Difference Between Projected and Actual	0	48,180
Change of Assumptions	18,665	8,335
Changes in Proportion and Differences Between	1,036	696
Total	\$20,970	\$57,952

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,204)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	242
Total	(\$2,962)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,419

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,686)
2023	(8,487)
2024	(5,038)
2025	(13,771)
2026	0
Thereafter	0
Total	(\$36,982)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$97,051	\$37,107	(\$12,894)

PERF Net Pension Liability - Unaudited

GUILFORD CIVIL TOWNSHIP - HENDRICKS COUNTY - 1814000

Net Pension Liability as of 2020	\$84,873
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	164
- Net Difference Between Projected and Actual Investment	(55,444)
- Change of Assumptions	28,014
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(119)
Pension Expense/Income	(2,962)
Contributions	(17,419)
Total Activity in FY 2021	(47,766)
Net Pension Liability as of 2021	\$37,107

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1815000
 Submission Unit Name: HAMILTON HEIGHTS SCHOOL CORPORATION

Wages: \$110,681 Proportionate Share: 0.0000201

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$60,408	\$26,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$905	\$528
Net Difference Between Projected and Actual	0	34,341
Change of Assumptions	13,304	5,941
Changes in Proportion and Differences Between	332	19,741
Total	\$14,541	\$60,551

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,284)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,164)
Total	(\$10,448)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,396

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$19,660)
2023	(12,961)
2024	(3,574)
2025	(9,815)
2026	0
Thereafter	0
Total	(\$46,010)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$69,175	\$26,449	(\$9,191)

PERF Net Pension Liability - Unaudited
HAMILTON HEIGHTS SCHOOL CORPORATION - 1815000

Net Pension Liability as of 2020	\$60,408
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	118
- Net Difference Between Projected and Actual Investment	(39,511)
- Change of Assumptions	19,949
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,329
Pension Expense/Income	(10,448)
Contributions	(12,396)
Total Activity in FY 2021	(33,959)
Net Pension Liability as of 2021	\$26,449

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1816000
 Submission Unit Name: OLD NATIONAL TRAIL SPECIAL SERVICES

Wages: \$290,743 Proportionate Share: 0.0000527

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$187,264	\$69,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,372	\$1,385
Net Difference Between Projected and Actual	0	90,038
Change of Assumptions	34,881	15,576
Changes in Proportion and Differences Between	10,575	23,484
Total	\$47,828	\$130,483

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,987)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,061)
Total	(\$10,048)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,563

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$17,014)
2023	(23,612)
2024	(16,292)
2025	(25,737)
2026	0
Thereafter	0
Total	(\$82,655)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$181,368	\$69,345	(\$24,097)

PERF Net Pension Liability - Unaudited
OLD NATIONAL TRAIL SPECIAL SERVICES - 1816000

Net Pension Liability as of 2020	\$187,264
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	183
- Net Difference Between Projected and Actual Investment	(106,065)
- Change of Assumptions	58,323
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,749)
Pension Expense/Income	(10,048)
Contributions	(32,563)
Total Activity in FY 2021	(117,919)
Net Pension Liability as of 2021	\$69,345

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1817000
 Submission Unit Name: POSEY TOWNSHIP-WASHINGTON COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	430	6,703
Total	\$430	\$6,703

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,555)
Total	(\$3,555)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,448)
2023	(2,825)
2024	0
2025	0
2026	0
Thereafter	0
Total	(\$6,273)

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

PERF Net Pension Liability - Unaudited
POSEY TOWNSHIP-WASHINGTON COUNTY - 1817000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,555
Pension Expense/Income	(3,555)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1818000
 Submission Unit Name: SWITZERLAND COUNTY PUBLIC LIBRARY

Wages: \$110,987 Proportionate Share: 0.0000201

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$59,804	\$26,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$905	\$528
Net Difference Between Projected and Actual	0	34,341
Change of Assumptions	13,304	5,941
Changes in Proportion and Differences Between	835	4,240
Total	\$15,044	\$45,050

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,284)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,725)
Total	(\$5,009)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,430

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,719)
2023	(7,053)
2024	(3,420)
2025	(9,814)
2026	0
Thereafter	0
Total	(\$30,006)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$69,175	\$26,449	(\$9,191)

PERF Net Pension Liability - Unaudited
SWITZERLAND COUNTY PUBLIC LIBRARY - 1818000

Net Pension Liability as of 2020	\$59,804
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120
- Net Difference Between Projected and Actual Investment	(39,459)
- Change of Assumptions	19,824
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,599
Pension Expense/Income	(5,009)
Contributions	(12,430)
Total Activity in FY 2021	(33,355)
Net Pension Liability as of 2021	\$26,449

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1819000
 Submission Unit Name: HENRY COUNTY SOLID WASTE MANAGEMENT

Wages: \$76,780 Proportionate Share: 0.0000139

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$41,681	\$18,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$626	\$365
Net Difference Between Projected and Actual	0	23,748
Change of Assumptions	9,200	4,108
Changes in Proportion and Differences Between	662	68
Total	\$10,488	\$28,289

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,579)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49)
Total	(\$1,628)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,600

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,641)
2023	(3,931)
2024	(2,442)
2025	(6,787)
2026	0
Thereafter	0
Total	(\$17,801)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$47,837	\$18,290	(\$6,356)

PERF Net Pension Liability - Unaudited
HENRY COUNTY SOLID WASTE MANAGEMENT - 1819000

Net Pension Liability as of 2020	\$41,681
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83
- Net Difference Between Projected and Actual Investment	(27,315)
- Change of Assumptions	13,777
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	292
Pension Expense/Income	(1,628)
Contributions	(8,600)
Total Activity in FY 2021	(23,391)
Net Pension Liability as of 2021	\$18,290

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1820000
 Submission Unit Name: WHITLEY COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$52,841 Proportionate Share: 0.0000096

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$29,902	\$12,632

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$432	\$252
Net Difference Between Projected and Actual	0	16,402
Change of Assumptions	6,354	2,837
Changes in Proportion and Differences Between	668	810
Total	\$7,454	\$20,301

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,091)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	233
Total	(\$858)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,918

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,343)
2023	(2,857)
2024	(1,958)
2025	(4,689)
2026	0
Thereafter	0
Total	(\$12,847)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,039	\$12,632	(\$4,390)

PERF Net Pension Liability - Unaudited

WHITLEY COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1820000

Net Pension Liability as of 2020	\$29,902
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51
- Net Difference Between Projected and Actual Investment	(18,961)
- Change of Assumptions	9,747
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,331)
Pension Expense/Income	(858)
Contributions	(5,918)
Total Activity in FY 2021	(17,270)
Net Pension Liability as of 2021	\$12,632

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1821000
 Submission Unit Name: REMINGTON CARPENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$40,577 Proportionate Share: 0.0000074

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$23,559	\$9,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$333	\$194
Net Difference Between Projected and Actual	0	12,643
Change of Assumptions	4,898	2,187
Changes in Proportion and Differences Between	2,052	2,195
Total	\$7,283	\$17,219

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$841)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	138
Total	(\$703)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,545

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,970)
2023	(1,715)
2024	(1,638)
2025	(3,613)
2026	0
Thereafter	0
Total	(\$9,936)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,467	\$9,737	(\$3,384)

PERF Net Pension Liability - Unaudited

REMINGTON CARPENTER TOWNSHIP PUBLIC LIBRARY - 1821000

Net Pension Liability as of 2020	\$23,559
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38
- Net Difference Between Projected and Actual Investment	(14,659)
- Change of Assumptions	7,620
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,573)
Pension Expense/Income	(703)
Contributions	(4,545)
Total Activity in FY 2021	(13,822)
Net Pension Liability as of 2021	\$9,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1822000
 Submission Unit Name: RENAISSANCE ACADEMY CHARTER SCHOOL

Wages: \$433,190 Proportionate Share: 0.0000786

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$191,795	\$103,426

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,537	\$2,065
Net Difference Between Projected and Actual	0	134,289
Change of Assumptions	52,024	23,231
Changes in Proportion and Differences Between	37,899	22,744
Total	\$93,460	\$182,329

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,930)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,329
Total	(\$3,601)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,517

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$36,714)
2023	(10,467)
2024	(3,302)
2025	(38,386)
2026	0
Thereafter	0
Total	(\$88,869)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$270,503	\$103,426	(\$35,939)

PERF Net Pension Liability - Unaudited
RENAISSANCE ACADEMY CHARTER SCHOOL - 1822000

Net Pension Liability as of 2020	\$191,795
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	649
- Net Difference Between Projected and Actual Investment	(150,704)
- Change of Assumptions	68,755
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,049
Pension Expense/Income	(3,601)
Contributions	(48,517)
Total Activity in FY 2021	(88,369)
Net Pension Liability as of 2021	\$103,426

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1823000
 Submission Unit Name: VERITAS ACADEMY CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	1	1,181
Total	\$1	\$1,181

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(41,943)
Total	(\$41,943)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,181)
2023	0
2024	0
2025	1
2026	0
Thereafter	0
Total	(\$1,180)

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

PERF Net Pension Liability - Unaudited

VERITAS ACADEMY CHARTER SCHOOL - 1823000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,943
Pension Expense/Income	(41,943)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1824000
 Submission Unit Name: THE RECOVERY HIGH SCHOOL (HOPE ACADEMY)

Wages: \$400,507 Proportionate Share: 0.0000726

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$64,032	\$95,531

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,267	\$1,907
Net Difference Between Projected and Actual	0	124,038
Change of Assumptions	48,052	21,458
Changes in Proportion and Differences Between	133,172	24,740
Total	\$184,491	\$172,143

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,248)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	47,533
Total	\$39,285

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,329

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$13,031
2023	13,988
2024	20,787
2025	(35,458)
2026	0
Thereafter	0
Total	\$12,348

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$249,854	\$95,531	(\$33,196)

PERF Net Pension Liability - Unaudited

THE RECOVERY HIGH SCHOOL (HOPE ACADEMY) - 1824000

Net Pension Liability as of 2020	\$64,032
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,086
- Net Difference Between Projected and Actual Investment	(129,518)
- Change of Assumptions	39,936
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	110,039
Pension Expense/Income	39,285
Contributions	(29,329)
Total Activity in FY 2021	31,499
Net Pension Liability as of 2021	\$95,531

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1825000
 Submission Unit Name: JACKSON TOWNSHIP TRUSTEE (JACKSON COUNTY)

Wages: \$106,274 Proportionate Share: 0.0000193

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$38,057	\$25,396

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$869	\$507
Net Difference Between Projected and Actual	0	32,974
Change of Assumptions	12,774	5,704
Changes in Proportion and Differences Between	17,421	6,704
Total	\$31,064	\$45,889

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,193)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	895
Total	(\$1,298)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,903

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,658)
2023	(1,103)
2024	1,360
2025	(9,424)
2026	0
Thereafter	0
Total	(\$14,825)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$66,421	\$25,396	(\$8,825)

PERF Net Pension Liability - Unaudited
JACKSON TOWNSHIP TRUSTEE (JACKSON COUNTY) - 1825000

Net Pension Liability as of 2020	\$38,057
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	199
- Net Difference Between Projected and Actual Investment	(36,231)
- Change of Assumptions	14,999
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,573
Pension Expense/Income	(1,298)
Contributions	(11,903)
Total Activity in FY 2021	(12,661)
Net Pension Liability as of 2021	\$25,396

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1826000
 Submission Unit Name: MADISON TOWNSHIP (PIKE COUNTY)

Wages: \$9,500 Proportionate Share: 0.0000017

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,135	\$2,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77	\$45
Net Difference Between Projected and Actual	0	2,904
Change of Assumptions	1,125	502
Changes in Proportion and Differences Between	187	2,420
Total	\$1,389	\$5,871

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$193)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,065)
Total	(\$1,258)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,678)
2023	(1,441)
2024	(534)
2025	(829)
2026	0
Thereafter	0
Total	(\$4,482)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,851	\$2,237	(\$777)

PERF Net Pension Liability - Unaudited
MADISON TOWNSHIP (PIKE COUNTY) - 1826000

Net Pension Liability as of 2020	\$5,135
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10
- Net Difference Between Projected and Actual Investment	(3,343)
- Change of Assumptions	1,693
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	(1,258)
Contributions	0
Total Activity in FY 2021	(2,898)
Net Pension Liability as of 2021	\$2,237

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1827000

Submission Unit Name: NEWBURY TOWNSHIP - LAGRANGE COUNTY

Wages: \$26,671 Proportionate Share: 0.0000048

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$14,800	\$6,316

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$216	\$126
Net Difference Between Projected and Actual	0	8,201
Change of Assumptions	3,177	1,419
Changes in Proportion and Differences Between	1,188	2,553
Total	\$4,581	\$12,299

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$545)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(65)
Total	(\$610)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,987

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,950)
2023	(2,485)
2024	(939)
2025	(2,344)
2026	0
Thereafter	0
Total	(\$7,718)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,519	\$6,316	(\$2,195)

PERF Net Pension Liability - Unaudited
NEWBURY TOWNSHIP - LAGRANGE COUNTY - 1827000

Net Pension Liability as of 2020	\$14,800
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27
- Net Difference Between Projected and Actual Investment	(9,468)
- Change of Assumptions	4,842
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(288)
Pension Expense/Income	(610)
Contributions	(2,987)
Total Activity in FY 2021	(8,484)
Net Pension Liability as of 2021	\$6,316

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1828000
 Submission Unit Name: TOWN OF PARAGON

Wages: \$127,246 Proportionate Share: 0.0000231

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$69,771	\$30,396

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,040	\$607
Net Difference Between Projected and Actual	0	39,467
Change of Assumptions	15,289	6,828
Changes in Proportion and Differences Between	93	2,100
Total	\$16,422	\$49,002

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,624)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,061)
Total	(\$3,685)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,252

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,462)
2023	(7,648)
2024	(4,188)
2025	(11,282)
2026	0
Thereafter	0
Total	(\$32,580)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$79,499	\$30,396	(\$10,562)

PERF Net Pension Liability - Unaudited

TOWN OF PARAGON - 1828000

Net Pension Liability as of 2020	\$69,771
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134
- Net Difference Between Projected and Actual Investment	(45,438)
- Change of Assumptions	22,998
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	868
Pension Expense/Income	(3,685)
Contributions	(14,252)
Total Activity in FY 2021	(39,375)
Net Pension Liability as of 2021	\$30,396

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1829000
 Submission Unit Name: PERRY TOWNSHIP - MARTIN COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - MARTIN COUNTY - 1829000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1830000
 Submission Unit Name: TAYLOR TOWNSHIP - HOWARD COUNTY

Wages: \$18,000 Proportionate Share: 0.0000033

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,967	\$4,342

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$149	\$87
Net Difference Between Projected and Actual	0	5,638
Change of Assumptions	2,184	975
Changes in Proportion and Differences Between	31	553
Total	\$2,364	\$7,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$375)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26)
Total	(\$401)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,016

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,614)
2023	(1,059)
2024	(605)
2025	(1,611)
2026	0
Thereafter	0
Total	(\$4,889)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,357	\$4,342	(\$1,509)

PERF Net Pension Liability - Unaudited
TAYLOR TOWNSHIP - HOWARD COUNTY - 1830000

Net Pension Liability as of 2020	\$9,967
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19
- Net Difference Between Projected and Actual Investment	(6,491)
- Change of Assumptions	3,286
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22)
Pension Expense/Income	(401)
Contributions	(2,016)
Total Activity in FY 2021	(5,625)
Net Pension Liability as of 2021	\$4,342

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1832000

Submission Unit Name: HAMILTON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$379,858 Proportionate Share: 0.0000689

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$190,587	\$90,662

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,101	\$1,810
Net Difference Between Projected and Actual	0	117,716
Change of Assumptions	45,604	20,364
Changes in Proportion and Differences Between	18,548	400
Total	\$67,253	\$140,290

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,828)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,805
Total	\$977

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,544

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$17,343)
2023	(13,763)
2024	(8,283)
2025	(33,648)
2026	0
Thereafter	0
Total	(\$73,037)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$237,121	\$90,662	(\$31,504)

PERF Net Pension Liability - Unaudited

HAMILTON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1832000

Net Pension Liability as of 2020	\$190,587
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	473
- Net Difference Between Projected and Actual Investment	(134,027)
- Change of Assumptions	64,950
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,246
Pension Expense/Income	977
Contributions	(42,544)
Total Activity in FY 2021	(99,925)
Net Pension Liability as of 2021	\$90,662

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1833000
 Submission Unit Name: MIDDLEBURY TOWNSHIP

Wages: \$294,990 Proportionate Share: 0.0000535

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$354,594	\$70,398

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,408	\$1,406
Net Difference Between Projected and Actual	0	91,405
Change of Assumptions	35,411	15,813
Changes in Proportion and Differences Between	1,035	262,008
Total	\$38,854	\$370,632

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,078)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(137,019)
Total	(\$143,097)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,768

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$130,503)
2023	(118,839)
2024	(56,307)
2025	(26,129)
2026	0
Thereafter	0
Total	(\$331,778)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$184,121	\$70,398	(\$24,463)

PERF Net Pension Liability - Unaudited

MIDDLEBURY TOWNSHIP - 1833000

Net Pension Liability as of 2020	\$354,594
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(519)
- Net Difference Between Projected and Actual Investment	(121,753)
- Change of Assumptions	93,481
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(80,540)
Pension Expense/Income	(143,097)
Contributions	(31,768)
Total Activity in FY 2021	(284,196)
Net Pension Liability as of 2021	\$70,398

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1834000
 Submission Unit Name: REGIONAL BUS AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

REGIONAL BUS AUTHORITY - 1834000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1835000
 Submission Unit Name: STEUBEN LAKES REGIONAL WASTE DISTRICT

Wages: \$1,069,150 Proportionate Share: 0.0001939

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$568,136	\$255,143

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,727	\$5,094
Net Difference Between Projected and Actual	0	331,280
Change of Assumptions	128,339	57,310
Changes in Proportion and Differences Between	60,734	1,115
Total	\$197,800	\$394,799

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,028)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	45,049
Total	\$23,021

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,745

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$34,312)
2023	(37,054)
2024	(30,939)
2025	(94,694)
2026	0
Thereafter	0
Total	(\$196,999)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$667,310	\$255,143	(\$88,659)

PERF Net Pension Liability - Unaudited
STEBEN LAKES REGIONAL WASTE DISTRICT - 1835000

Net Pension Liability as of 2020	\$568,136
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,195
- Net Difference Between Projected and Actual Investment	(379,903)
- Change of Assumptions	189,405
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,966)
Pension Expense/Income	23,021
Contributions	(119,745)
Total Activity in FY 2021	(312,993)
Net Pension Liability as of 2021	\$255,143

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1836000
 Submission Unit Name: TOWN OF TENNYSON

Wages: \$34,903 Proportionate Share: 0.0000063

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$19,633	\$8,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$284	\$166
Net Difference Between Projected and Actual	0	10,764
Change of Assumptions	4,170	1,862
Changes in Proportion and Differences Between	15	701
Total	\$4,469	\$13,493

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$716)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9
Total	(\$707)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,909

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,544)
2023	(2,120)
2024	(1,282)
2025	(3,078)
2026	0
Thereafter	0
Total	(\$9,024)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,682	\$8,290	(\$2,881)

PERF Net Pension Liability - Unaudited

TOWN OF TENNYSON - 1836000

Net Pension Liability as of 2020	\$19,633
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34
- Net Difference Between Projected and Actual Investment	(12,444)
- Change of Assumptions	6,399
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(716)
Pension Expense/Income	(707)
Contributions	(3,909)
Total Activity in FY 2021	(11,343)
Net Pension Liability as of 2021	\$8,290

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1837000
 Submission Unit Name: WASHINGTON HOUSING AUTHORITY

Wages: \$150,724 Proportionate Share: 0.0000273

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$125,346	\$35,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,229	\$717
Net Difference Between Projected and Actual	0	46,642
Change of Assumptions	18,069	8,069
Changes in Proportion and Differences Between	170	52,484
Total	\$19,468	\$107,912

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,101)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,994)
Total	(\$27,095)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,881

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$33,397)
2023	(26,474)
2024	(15,240)
2025	(13,333)
2026	0
Thereafter	0
Total	(\$88,444)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$93,953	\$35,923	(\$12,483)

PERF Net Pension Liability - Unaudited

WASHINGTON HOUSING AUTHORITY - 1837000

Net Pension Liability as of 2020	\$125,346
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26)
- Net Difference Between Projected and Actual Investment	(57,370)
- Change of Assumptions	36,117
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,168)
Pension Expense/Income	(27,095)
Contributions	(16,881)
Total Activity in FY 2021	(89,423)
Net Pension Liability as of 2021	\$35,923

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1838000
 Submission Unit Name: INDIANA MATH AND SCIENCE CHARTER SCHOOL

Wages: \$632,537 Proportionate Share: 0.0001147

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$307,174	\$150,928

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,162	\$3,014
Net Difference Between Projected and Actual	0	195,966
Change of Assumptions	75,918	33,901
Changes in Proportion and Differences Between	96,003	1,238
Total	\$177,083	\$234,119

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,031)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	46,015
Total	\$32,984

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,844

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$6,540
2023	3,802
2024	(11,361)
2025	(56,017)
2026	0
Thereafter	0
Total	(\$57,036)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$394,742	\$150,928	(\$52,446)

PERF Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE CHARTER SCHOOL - 1838000

Net Pension Liability as of 2020	\$307,174
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	830
- Net Difference Between Projected and Actual Investment	(222,255)
- Change of Assumptions	106,019
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,980)
Pension Expense/Income	32,984
Contributions	(70,844)
Total Activity in FY 2021	(156,246)
Net Pension Liability as of 2021	\$150,928

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1839000
 Submission Unit Name: GERMAN TOWNSHIP - MARSHALL COUNTY

Wages: \$27,500 Proportionate Share: 0.0000050

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$15,404	\$6,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$225	\$131
Net Difference Between Projected and Actual	0	8,543
Change of Assumptions	3,309	1,478
Changes in Proportion and Differences Between	100	642
Total	\$3,634	\$10,794

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$568)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(94)
Total	(\$662)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,080

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,005)
2023	(1,733)
2024	(980)
2025	(2,442)
2026	0
Thereafter	0
Total	(\$7,160)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,208	\$6,579	(\$2,286)

PERF Net Pension Liability - Unaudited
GERMAN TOWNSHIP - MARSHALL COUNTY - 1839000

Net Pension Liability as of 2020	\$15,404
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28
- Net Difference Between Projected and Actual Investment	(9,861)
- Change of Assumptions	5,041
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(291)
Pension Expense/Income	(662)
Contributions	(3,080)
Total Activity in FY 2021	(8,825)
Net Pension Liability as of 2021	\$6,579

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1840000
 Submission Unit Name: UNION CITY HOUSING AUTHORITY

Wages: \$28,080 Proportionate Share: 0.0000051

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$15,706	\$6,711

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$230	\$134
Net Difference Between Projected and Actual	0	8,713
Change of Assumptions	3,376	1,507
Changes in Proportion and Differences Between	21	725
Total	\$3,627	\$11,079

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$579)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(558)
Total	(\$1,137)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,145

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,206)
2023	(1,759)
2024	(998)
2025	(2,489)
2026	0
Thereafter	0
Total	(\$7,452)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,552	\$6,711	(\$2,332)

PERF Net Pension Liability - Unaudited

UNION CITY HOUSING AUTHORITY - 1840000

Net Pension Liability as of 2020	\$15,706
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29
- Net Difference Between Projected and Actual Investment	(10,057)
- Change of Assumptions	5,141
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	174
Pension Expense/Income	(1,137)
Contributions	(3,145)
Total Activity in FY 2021	(8,995)
Net Pension Liability as of 2021	\$6,711

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1841000

Submission Unit Name: WASHINGTON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$385,800 Proportionate Share: 0.0000700

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$205,085	\$92,109

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,150	\$1,839
Net Difference Between Projected and Actual	0	119,596
Change of Assumptions	46,332	20,689
Changes in Proportion and Differences Between	18,855	416
Total	\$68,337	\$142,540

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,953)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,311
Total	\$8,358

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,210

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$14,915)
2023	(13,935)
2024	(11,167)
2025	(34,186)
2026	0
Thereafter	0
Total	(\$74,203)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$240,906	\$92,109	(\$32,007)

PERF Net Pension Liability - Unaudited

WASHINGTON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1841000

Net Pension Liability as of 2020	\$205,085
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	431
- Net Difference Between Projected and Actual Investment	(137,148)
- Change of Assumptions	68,374
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,781)
Pension Expense/Income	8,358
Contributions	(43,210)
Total Activity in FY 2021	(112,976)
Net Pension Liability as of 2021	\$92,109

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1842000
 Submission Unit Name: BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY

Wages: \$129,497 Proportionate Share: 0.0000235

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$82,155	\$30,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,058	\$617
Net Difference Between Projected and Actual	0	40,150
Change of Assumptions	15,554	6,946
Changes in Proportion and Differences Between	120	10,825
Total	\$16,732	\$58,538

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,670)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,972)
Total	(\$5,642)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,504

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$13,010)
2023	(10,374)
2024	(6,945)
2025	(11,477)
2026	0
Thereafter	0
Total	(\$41,806)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$80,876	\$30,922	(\$10,745)

PERF Net Pension Liability - Unaudited

BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY - 1842000

Net Pension Liability as of 2020	\$82,155
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	88
- Net Difference Between Projected and Actual Investment	(47,181)
- Change of Assumptions	25,726
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,720)
Pension Expense/Income	(5,642)
Contributions	(14,504)
Total Activity in FY 2021	(51,233)
Net Pension Liability as of 2021	\$30,922

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1844000
 Submission Unit Name: TOWN OF MONTGOMERY

Wages: \$102,187 Proportionate Share: 0.0000185

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$55,575	\$24,343

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$833	\$486
Net Difference Between Projected and Actual	0	31,607
Change of Assumptions	12,245	5,468
Changes in Proportion and Differences Between	487	272
Total	\$13,565	\$37,833

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,102)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	211
Total	(\$1,891)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,445

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$6,500)
2023	(5,458)
2024	(3,276)
2025	(9,034)
2026	0
Thereafter	0
Total	(\$24,268)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$63,668	\$24,343	(\$8,459)

PERF Net Pension Liability - Unaudited

TOWN OF MONTGOMERY - 1844000

Net Pension Liability as of 2020	\$55,575
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108
- Net Difference Between Projected and Actual Investment	(36,363)
- Change of Assumptions	18,357
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2
Pension Expense/Income	(1,891)
Contributions	(11,445)
Total Activity in FY 2021	(31,232)
Net Pension Liability as of 2021	\$24,343

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1845000
 Submission Unit Name: TOWN OF WHITESTOWN

Wages: \$3,498,501 Proportionate Share: 0.0006345

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,089,509	\$834,905

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,556	\$16,671
Net Difference Between Projected and Actual	0	1,084,048
Change of Assumptions	419,963	187,536
Changes in Proportion and Differences Between	382,061	151,638
Total	\$830,580	\$1,439,893

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$72,084)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	356,549
Total	\$284,465

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$386,882

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$4,655
2023	(146,476)
2024	(157,619)
2025	(309,873)
2026	0
Thereafter	0
Total	(\$609,313)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,183,644	\$834,905	(\$290,121)

PERF Net Pension Liability - Unaudited

TOWN OF WHITESTOWN - 1845000

Net Pension Liability as of 2020	\$2,089,509
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,919
- Net Difference Between Projected and Actual Investment	(1,262,876)
- Change of Assumptions	667,793
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(560,023)
Pension Expense/Income	284,465
Contributions	(386,882)
Total Activity in FY 2021	(1,254,604)
Net Pension Liability as of 2021	\$834,905

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1846000
 Submission Unit Name: XAVIER SCHOOL OF EXCELLENCE

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	6	46,801
Total	\$6	\$46,801

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(66,315)
Total	(\$66,315)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$44,510)
2023	(2,285)
2024	0
2025	0
2026	0
Thereafter	0
Total	(\$46,795)

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

PERF Net Pension Liability - Unaudited

XAVIER SCHOOL OF EXCELLENCE - 1846000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,315
Pension Expense/Income	(66,315)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1847000
 Submission Unit Name: PROJECT SCHOOL BOARD

Wages: \$59,365 Proportionate Share: 0.0000108

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$30,808	\$14,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$486	\$284
Net Difference Between Projected and Actual	0	18,452
Change of Assumptions	7,148	3,192
Changes in Proportion and Differences Between	2,453	587
Total	\$10,087	\$22,515

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,227)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	831
Total	(\$396)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,312)
2023	(2,313)
2024	(1,527)
2025	(5,276)
2026	0
Thereafter	0
Total	(\$12,428)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,168	\$14,211	(\$4,938)

PERF Net Pension Liability - Unaudited

PROJECT SCHOOL BOARD - 1847000

Net Pension Liability as of 2020	\$30,808
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70
- Net Difference Between Projected and Actual Investment	(21,089)
- Change of Assumptions	10,375
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,092
Pension Expense/Income	(396)
Contributions	(6,649)
Total Activity in FY 2021	(16,597)
Net Pension Liability as of 2021	\$14,211

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1848000
 Submission Unit Name: ANDREWS - DALLAS TWSHP PUB LIBRARY

Wages: \$34,661 Proportionate Share: 0.0000063

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$19,028	\$8,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$284	\$166
Net Difference Between Projected and Actual	0	10,764
Change of Assumptions	4,170	1,862
Changes in Proportion and Differences Between	39	223
Total	\$4,493	\$13,015

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$716)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(267)
Total	(\$983)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,882

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,359)
2023	(1,942)
2024	(1,144)
2025	(3,077)
2026	0
Thereafter	0
Total	(\$8,522)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,682	\$8,290	(\$2,881)

PERF Net Pension Liability - Unaudited
ANDREWS - DALLAS TOWNSHIP PUB LIBRARY - 1848000

Net Pension Liability as of 2020	\$19,028
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36
- Net Difference Between Projected and Actual Investment	(12,393)
- Change of Assumptions	6,273
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	211
Pension Expense/Income	(983)
Contributions	(3,882)
Total Activity in FY 2021	(10,738)
Net Pension Liability as of 2021	\$8,290

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1849000
 Submission Unit Name: TOWN OF MCCORDSVILLE

Wages: \$1,102,582 Proportionate Share: 0.0002000

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$620,691	\$263,170

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,001	\$5,255
Net Difference Between Projected and Actual	0	341,702
Change of Assumptions	132,376	59,113
Changes in Proportion and Differences Between	888	110,557
Total	\$142,265	\$516,627

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$22,721)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(58,552)
Total	(\$81,273)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$123,489

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$135,761)
2023	(100,683)
2024	(40,241)
2025	(97,677)
2026	0
Thereafter	0
Total	(\$374,362)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$688,304	\$263,170	(\$91,449)

PERF Net Pension Liability - Unaudited

TOWN OF MCCORDSVILLE - 1849000

Net Pension Liability as of 2020	\$620,691
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,083
- Net Difference Between Projected and Actual Investment	(394,823)
- Change of Assumptions	202,589
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,392
Pension Expense/Income	(81,273)
Contributions	(123,489)
Total Activity in FY 2021	(357,521)
Net Pension Liability as of 2021	\$263,170

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1850000
 Submission Unit Name: PARAMOUNT SCHOOL OF EXCELLENCE

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

PARAMOUNT SCHOOL OF EXCELLENCE - 1850000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1851000

Submission Unit Name: DISCOVERY CHARTER SCHOOL

Wages: \$405,605 Proportionate Share: 0.0000736

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$221,697	\$96,846

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,312	\$1,934
Net Difference Between Projected and Actual	0	125,746
Change of Assumptions	48,714	21,754
Changes in Proportion and Differences Between	759	6,299
Total	\$52,785	\$155,733

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,361)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,302
Total	(\$7,059)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,428

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$30,434)
2023	(23,365)
2024	(13,202)
2025	(35,947)
2026	0
Thereafter	0
Total	(\$102,948)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$253,296	\$96,846	(\$33,653)

PERF Net Pension Liability - Unaudited

DISCOVERY CHARTER SCHOOL - 1851000

Net Pension Liability as of 2020	\$221,697
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	427
- Net Difference Between Projected and Actual Investment	(144,720)
- Change of Assumptions	73,152
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,223)
Pension Expense/Income	(7,059)
Contributions	(45,428)
Total Activity in FY 2021	(124,851)
Net Pension Liability as of 2021	\$96,846

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1852000
 Submission Unit Name: CHARTER SCHOOL OF THE DUNES

Wages: \$1,050,991 Proportionate Share: 0.0001906

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$589,279	\$250,801

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,578	\$5,008
Net Difference Between Projected and Actual	0	325,642
Change of Assumptions	126,154	56,335
Changes in Proportion and Differences Between	9,527	18,397
Total	\$144,259	\$405,382

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$21,654)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,964
Total	(\$5,690)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$117,711

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$67,181)
2023	(63,047)
2024	(37,809)
2025	(93,086)
2026	0
Thereafter	0
Total	(\$261,123)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$655,953	\$250,801	(\$87,151)

PERF Net Pension Liability - Unaudited

CHARTER SCHOOL OF THE DUNES - 1852000

Net Pension Liability as of 2020	\$589,279
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,042
- Net Difference Between Projected and Actual Investment	(376,075)
- Change of Assumptions	192,600
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,644)
Pension Expense/Income	(5,690)
Contributions	(117,711)
Total Activity in FY 2021	(338,478)
Net Pension Liability as of 2021	\$250,801

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1853000
 Submission Unit Name: CARMEL/CLAY BOARD OF PARKS AND RECREATION

Wages: \$3,296,397 Proportionate Share: 0.0005979

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,881,404	\$786,745

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,909	\$15,709
Net Difference Between Projected and Actual	0	1,021,517
Change of Assumptions	395,738	176,718
Changes in Proportion and Differences Between	15,504	83,079
Total	\$438,151	\$1,297,023

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$67,926)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,937)
Total	(\$74,863)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$368,620

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$233,799)
2023	(206,443)
2024	(126,630)
2025	(292,000)
2026	0
Thereafter	0
Total	(\$858,872)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,057,684	\$786,745	(\$273,386)

PERF Net Pension Liability - Unaudited

CARMEL/CLAY BOARD OF PARKS AND RECREATION - 1853000

Net Pension Liability as of 2020	\$1,881,404
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,127
- Net Difference Between Projected and Actual Investment	(1,182,535)
- Change of Assumptions	611,026
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(82,794)
Pension Expense/Income	(74,863)
Contributions	(368,620)
Total Activity in FY 2021	(1,094,659)
Net Pension Liability as of 2021	\$786,745

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1854000
 Submission Unit Name: DEKALB COUNTY AIRPORT AUTHORITY

Wages: \$131,056 Proportionate Share: 0.0000238

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$86,383	\$31,317

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,071	\$625
Net Difference Between Projected and Actual	0	40,662
Change of Assumptions	15,753	7,034
Changes in Proportion and Differences Between	3,247	12,131
Total	\$20,071	\$60,452

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,704)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,862)
Total	(\$4,566)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,666

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,760)
2023	(11,198)
2024	(7,801)
2025	(11,622)
2026	0
Thereafter	0
Total	(\$40,381)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$81,908	\$31,317	(\$10,882)

PERF Net Pension Liability - Unaudited

DEKALB COUNTY AIRPORT AUTHORITY - 1854000

Net Pension Liability as of 2020	\$86,383
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76
- Net Difference Between Projected and Actual Investment	(48,055)
- Change of Assumptions	26,718
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,573)
Pension Expense/Income	(4,566)
Contributions	(14,666)
Total Activity in FY 2021	(55,066)
Net Pension Liability as of 2021	\$31,317

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1855000
 Submission Unit Name: HAMMOND URBAN ACADEMY

Wages: \$414,924 Proportionate Share: 0.0000753

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$228,040	\$99,083

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,389	\$1,978
Net Difference Between Projected and Actual	0	128,651
Change of Assumptions	49,840	22,256
Changes in Proportion and Differences Between	11,396	8,637
Total	\$64,625	\$161,522

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,555)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	700
Total	(\$7,855)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,472

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$28,952)
2023	(17,370)
2024	(13,800)
2025	(36,775)
2026	0
Thereafter	0
Total	(\$96,897)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$259,146	\$99,083	(\$34,430)

PERF Net Pension Liability - Unaudited

HAMMOND URBAN ACADEMY - 1855000

Net Pension Liability as of 2020	\$228,040
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	433
- Net Difference Between Projected and Actual Investment	(148,168)
- Change of Assumptions	75,098
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,993)
Pension Expense/Income	(7,855)
Contributions	(46,472)
Total Activity in FY 2021	(128,957)
Net Pension Liability as of 2021	\$99,083

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1856000
 Submission Unit Name: HARRISON COUNTY LIFELONG LEARNING, INCORPORATED

Wages: \$38,000 Proportionate Share: 0.0000069

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$19,935	\$9,079

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$311	\$181
Net Difference Between Projected and Actual	0	11,789
Change of Assumptions	4,567	2,039
Changes in Proportion and Differences Between	787	15,662
Total	\$5,665	\$29,671

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$784)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,915)
Total	(\$10,699)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,256

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$11,627)
2023	(7,975)
2024	(1,035)
2025	(3,369)
2026	0
Thereafter	0
Total	(\$24,006)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,746	\$9,079	(\$3,155)

PERF Net Pension Liability - Unaudited

HARRISON COUNTY LIFELONG LEARNING, INCORPORATED - 1856000

Net Pension Liability as of 2020	\$19,935
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45
- Net Difference Between Projected and Actual Investment	(13,495)
- Change of Assumptions	6,682
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,867
Pension Expense/Income	(10,699)
Contributions	(4,256)
Total Activity in FY 2021	(10,856)
Net Pension Liability as of 2021	\$9,079

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1857000
 Submission Unit Name: LOOGOOTEE PUBLIC LIBRARY

Wages: \$40,645 Proportionate Share: 0.0000074

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$22,955	\$9,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$333	\$194
Net Difference Between Projected and Actual	0	12,643
Change of Assumptions	4,898	2,187
Changes in Proportion and Differences Between	209	725
Total	\$5,440	\$15,749

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$841)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(455)
Total	(\$1,296)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,552

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,919)
2023	(2,286)
2024	(1,492)
2025	(3,612)
2026	0
Thereafter	0
Total	(\$10,309)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,467	\$9,737	(\$3,384)

PERF Net Pension Liability - Unaudited

LOOGOOTEE PUBLIC LIBRARY - 1857000

Net Pension Liability as of 2020	\$22,955
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40
- Net Difference Between Projected and Actual Investment	(14,608)
- Change of Assumptions	7,494
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(296)
Pension Expense/Income	(1,296)
Contributions	(4,552)
Total Activity in FY 2021	(13,218)
Net Pension Liability as of 2021	\$9,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1858000
 Submission Unit Name: TOWN OF ST. PAUL

Wages: \$71,733 Proportionate Share: 0.0000130

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$40,171	\$17,106

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$585	\$342
Net Difference Between Projected and Actual	0	22,211
Change of Assumptions	8,604	3,842
Changes in Proportion and Differences Between	65	1,798
Total	\$9,254	\$28,193

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,477)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,010)
Total	(\$2,487)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,034

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,510)
2023	(4,505)
2024	(2,574)
2025	(6,350)
2026	0
Thereafter	0
Total	(\$18,939)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,740	\$17,106	(\$5,944)

PERF Net Pension Liability - Unaudited

TOWN OF ST. PAUL - 1858000

Net Pension Liability as of 2020	\$40,171
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70
- Net Difference Between Projected and Actual Investment	(25,649)
- Change of Assumptions	13,132
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(97)
Pension Expense/Income	(2,487)
Contributions	(8,034)
Total Activity in FY 2021	(23,065)
Net Pension Liability as of 2021	\$17,106

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1859000
 Submission Unit Name: WABASH COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$123,550 Proportionate Share: 0.0000224

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$52,857	\$29,475

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,008	\$589
Net Difference Between Projected and Actual	0	38,271
Change of Assumptions	14,826	6,621
Changes in Proportion and Differences Between	12,293	841
Total	\$28,127	\$46,322

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,545)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,685
Total	\$1,140

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,838

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,133)
2023	(2,613)
2024	(509)
2025	(10,940)
2026	0
Thereafter	0
Total	(\$18,195)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$77,090	\$29,475	(\$10,242)

PERF Net Pension Liability - Unaudited

WABASH COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1859000

Net Pension Liability as of 2020	\$52,857
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	193
- Net Difference Between Projected and Actual Investment	(42,795)
- Change of Assumptions	19,218
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,700
Pension Expense/Income	1,140
Contributions	(13,838)
Total Activity in FY 2021	(23,382)
Net Pension Liability as of 2021	\$29,475

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1860000
 Submission Unit Name: ALLEN CO. REGIONAL WATER & SEWER DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

ALLEN CO. REGIONAL WATER & SEWER DISTRICT - 1860000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1861000
 Submission Unit Name: LAKE COUNTY CONVENTION AND VISTORS BUREAU

Wages: \$997,721 Proportionate Share: 0.0001810

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$653,613	\$238,168

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,146	\$4,756
Net Difference Between Projected and Actual	0	309,240
Change of Assumptions	119,800	53,497
Changes in Proportion and Differences Between	4,282	95,608
Total	\$132,228	\$463,101

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$20,563)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(46,236)
Total	(\$66,799)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,745

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$96,409)
2023	(87,583)
2024	(58,484)
2025	(88,397)
2026	0
Thereafter	0
Total	(\$330,873)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$622,915	\$238,168	(\$82,761)

PERF Net Pension Liability - Unaudited

LAKE COUNTY CONVENTION AND VISTORS BUREAU - 1861000

Net Pension Liability as of 2020	\$653,613
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	586
- Net Difference Between Projected and Actual Investment	(365,179)
- Change of Assumptions	202,489
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(74,797)
Pension Expense/Income	(66,799)
Contributions	(111,745)
Total Activity in FY 2021	(415,445)
Net Pension Liability as of 2021	\$238,168

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1862000
 Submission Unit Name: SOUTHSIDE SPECIAL SERVICES OF MARION COUNTY

Wages: \$1,135,989 Proportionate Share: 0.0002060

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$602,569	\$271,065

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,271	\$5,412
Net Difference Between Projected and Actual	0	351,953
Change of Assumptions	136,347	60,886
Changes in Proportion and Differences Between	20,449	272,032
Total	\$166,067	\$690,283

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,403)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(298,677)
Total	(\$322,080)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,226

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$337,433)
2023	(53,559)
2024	(32,619)
2025	(100,605)
2026	0
Thereafter	0
Total	(\$524,216)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$708,953	\$271,065	(\$94,192)

PERF Net Pension Liability - Unaudited

SOUTHSIDE SPECIAL SERVICES OF MARION COUNTY - 1862000

Net Pension Liability as of 2020	\$602,569
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,273
- Net Difference Between Projected and Actual Investment	(403,523)
- Change of Assumptions	201,011
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	319,041
Pension Expense/Income	(322,080)
Contributions	(127,226)
Total Activity in FY 2021	(331,504)
Net Pension Liability as of 2021	\$271,065

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1863000
 Submission Unit Name: HANCOCK MADISON SHELBY EDUCATIONAL SERVICES

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	2,194
Total	\$0	\$2,194

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(52,900)
Total	(\$52,900)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,194)
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	(\$2,194)

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

PERF Net Pension Liability - Unaudited

HANCOCK MADISON SHELBY EDUCATIONAL SERVICES - 1863000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,900
Pension Expense/Income	(52,900)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1864000
 Submission Unit Name: TOWN OF SWEETSER

Wages: \$105,181 Proportionate Share: 0.0000191

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$46,816	\$25,133

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$860	\$502
Net Difference Between Projected and Actual	0	32,633
Change of Assumptions	12,642	5,645
Changes in Proportion and Differences Between	9,044	18,724
Total	\$22,546	\$57,504

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,170)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,050)
Total	(\$9,220)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,780

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$14,465)
2023	(10,310)
2024	(856)
2025	(9,327)
2026	0
Thereafter	0
Total	(\$34,958)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$65,733	\$25,133	(\$8,733)

PERF Net Pension Liability - Unaudited

TOWN OF SWEETSER - 1864000

Net Pension Liability as of 2020	\$46,816
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	158
- Net Difference Between Projected and Actual Investment	(36,640)
- Change of Assumptions	16,752
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,047
Pension Expense/Income	(9,220)
Contributions	(11,780)
Total Activity in FY 2021	(21,683)
Net Pension Liability as of 2021	\$25,133

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1865000
 Submission Unit Name: LIBERTY TOWNSHIP

Wages: \$56,000 Proportionate Share: 0.0000102

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$28,392	\$13,422

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$459	\$268
Net Difference Between Projected and Actual	0	17,427
Change of Assumptions	6,751	3,015
Changes in Proportion and Differences Between	3,126	249
Total	\$10,336	\$20,959

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,159)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	840
Total	(\$319)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,549)
2023	(1,820)
2024	(1,274)
2025	(4,980)
2026	0
Thereafter	0
Total	(\$10,623)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,103	\$13,422	(\$4,664)

PERF Net Pension Liability - Unaudited

LIBERTY TOWNSHIP - 1865000

Net Pension Liability as of 2020	\$28,392
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69
- Net Difference Between Projected and Actual Investment	(19,857)
- Change of Assumptions	9,652
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,757
Pension Expense/Income	(319)
Contributions	(6,272)
Total Activity in FY 2021	(14,970)
Net Pension Liability as of 2021	\$13,422

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1866000
 Submission Unit Name: CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY

Wages: \$358,015 Proportionate Share: 0.0000649

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$158,571	\$85,399

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,921	\$1,705
Net Difference Between Projected and Actual	0	110,882
Change of Assumptions	42,956	19,182
Changes in Proportion and Differences Between	31,174	40,524
Total	\$77,051	\$172,293

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,373)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,642)
Total	(\$22,015)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,097

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$38,277)
2023	(22,502)
2024	(2,767)
2025	(31,696)
2026	0
Thereafter	0
Total	(\$95,242)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$223,355	\$85,399	(\$29,675)

PERF Net Pension Liability - Unaudited

CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY - 1866000

Net Pension Liability as of 2020	\$158,571
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	536
- Net Difference Between Projected and Actual Investment	(124,453)
- Change of Assumptions	56,814
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,043
Pension Expense/Income	(22,015)
Contributions	(40,097)
Total Activity in FY 2021	(73,172)
Net Pension Liability as of 2021	\$85,399

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1867000
 Submission Unit Name: TOWN OF MOORES HILL

Wages: \$181,640 Proportionate Share: 0.0000329

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$97,559	\$43,291

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,481	\$864
Net Difference Between Projected and Actual	0	56,210
Change of Assumptions	21,776	9,724
Changes in Proportion and Differences Between	5,745	459
Total	\$29,002	\$67,257

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,738)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,865
Total	\$4,127

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,952

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,176)
2023	(7,407)
2024	(5,605)
2025	(16,067)
2026	0
Thereafter	0
Total	(\$38,255)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$113,226	\$43,291	(\$15,043)

PERF Net Pension Liability - Unaudited

TOWN OF MOORES HILL - 1867000

Net Pension Liability as of 2020	\$97,559
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	199
- Net Difference Between Projected and Actual Investment	(64,559)
- Change of Assumptions	32,379
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,462)
Pension Expense/Income	4,127
Contributions	(19,952)
Total Activity in FY 2021	(54,268)
Net Pension Liability as of 2021	\$43,291

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1868000

Submission Unit Name: WABASH TOWNSHIP, TIPPECANOE COUNTY

Wages: \$35,729 Proportionate Share: 0.0000065

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$17,820	\$8,553

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$293	\$171
Net Difference Between Projected and Actual	0	11,105
Change of Assumptions	4,302	1,921
Changes in Proportion and Differences Between	1,537	837
Total	\$6,132	\$14,034

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$738)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(763)
Total	(\$1,501)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,002

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,352)
2023	(1,631)
2024	(746)
2025	(3,173)
2026	0
Thereafter	0
Total	(\$7,902)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,370	\$8,553	(\$2,972)

PERF Net Pension Liability - Unaudited
WABASH TOWNSHIP, TIPPECANOE COUNTY - 1868000

Net Pension Liability as of 2020	\$17,820
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45
- Net Difference Between Projected and Actual Investment	(12,630)
- Change of Assumptions	6,094
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,727
Pension Expense/Income	(1,501)
Contributions	(4,002)
Total Activity in FY 2021	(9,267)
Net Pension Liability as of 2021	\$8,553

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1869000
 Submission Unit Name: FAYETTE TOWNSHIP, VIGO COUNTY

Wages: \$18,000 Proportionate Share: 0.0000033

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,967	\$4,342

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$149	\$87
Net Difference Between Projected and Actual	0	5,638
Change of Assumptions	2,184	975
Changes in Proportion and Differences Between	21	1,918
Total	\$2,354	\$8,618

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$375)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(441)
Total	(\$816)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,016

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,908)
2023	(1,140)
2024	(605)
2025	(1,611)
2026	0
Thereafter	0
Total	(\$6,264)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,357	\$4,342	(\$1,509)

PERF Net Pension Liability - Unaudited

FAYETTE TOWNSHIP, VIGO COUNTY - 1869000

Net Pension Liability as of 2020	\$9,967
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19
- Net Difference Between Projected and Actual Investment	(6,491)
- Change of Assumptions	3,286
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	393
Pension Expense/Income	(816)
Contributions	(2,016)
Total Activity in FY 2021	(5,625)
Net Pension Liability as of 2021	\$4,342

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1870000
 Submission Unit Name: MADISON COUNTY COUNCIL OF GOVERNMENTS

Wages: \$1,063,727 Proportionate Share: 0.0001929

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$546,087	\$253,827

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,682	\$5,068
Net Difference Between Projected and Actual	0	329,571
Change of Assumptions	127,677	57,014
Changes in Proportion and Differences Between	45,050	1,102
Total	\$181,409	\$392,755

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$21,915)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42,071
Total	\$20,156

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,136

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$47,436)
2023	(43,517)
2024	(26,186)
2025	(94,207)
2026	0
Thereafter	0
Total	(\$211,346)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$663,869	\$253,827	(\$88,202)

PERF Net Pension Liability - Unaudited

MADISON COUNTY COUNCIL OF GOVERNMENTS - 1870000

Net Pension Liability as of 2020	\$546,087
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,271
- Net Difference Between Projected and Actual Investment	(376,307)
- Change of Assumptions	184,445
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,689)
Pension Expense/Income	20,156
Contributions	(119,136)
Total Activity in FY 2021	(292,260)
Net Pension Liability as of 2021	\$253,827

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1871000
 Submission Unit Name: CHARTER SCHOOLS USA

Wages: \$12,301 Proportionate Share: 0.0000022

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$296,301	\$2,895

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99	\$58
Net Difference Between Projected and Actual	0	3,759
Change of Assumptions	1,456	650
Changes in Proportion and Differences Between	60,182	289,656
Total	\$61,737	\$294,123

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$250)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(111,599)
Total	(\$111,849)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,378

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$103,337)
2023	(58,032)
2024	(69,942)
2025	(1,075)
2026	0
Thereafter	0
Total	(\$232,386)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,571	\$2,895	(\$1,006)

PERF Net Pension Liability - Unaudited

CHARTER SCHOOLS USA - 1871000

Net Pension Liability as of 2020	\$296,301
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,231)
- Net Difference Between Projected and Actual Investment	(29,118)
- Change of Assumptions	62,543
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(212,373)
Pension Expense/Income	(111,849)
Contributions	(1,378)
Total Activity in FY 2021	(293,406)
Net Pension Liability as of 2021	\$2,895

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1872000
 Submission Unit Name: THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	12,929	202,586
Total	\$12,929	\$202,586

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(110,745)
Total	(\$110,745)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,064

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$111,939)
2023	(77,945)
2024	227
2025	0
2026	0
Thereafter	0
Total	(\$189,657)

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

PERF Net Pension Liability - Unaudited

THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY - 1872000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111,809
Pension Expense/Income	(110,745)
Contributions	(1,064)
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1873000
 Submission Unit Name: ED POWER

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

ED POWER - 1873000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1874000
 Submission Unit Name: GARY MIDDLE COLLEGE

Wages: \$238,631 Proportionate Share: 0.0000433

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$121,420	\$56,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,949	\$1,138
Net Difference Between Projected and Actual	0	73,978
Change of Assumptions	28,659	12,798
Changes in Proportion and Differences Between	24,973	48,010
Total	\$55,581	\$135,924

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,919)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,593)
Total	(\$7,512)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,726

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$21,731)
2023	(31,861)
2024	(5,604)
2025	(21,147)
2026	0
Thereafter	0
Total	(\$80,343)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$149,018	\$56,976	(\$19,799)

PERF Net Pension Liability - Unaudited

GARY MIDDLE COLLEGE - 1874000

Net Pension Liability as of 2020	\$121,420
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	290
- Net Difference Between Projected and Actual Investment	(84,370)
- Change of Assumptions	41,160
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,714
Pension Expense/Income	(7,512)
Contributions	(26,726)
Total Activity in FY 2021	(64,444)
Net Pension Liability as of 2021	\$56,976

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1875000
 Submission Unit Name: ALLEN COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	25,120	53,106
Total	\$25,120	\$53,106

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,931)
Total	(49,931)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$38,680)
2023	10,694
2024	0
2025	0
2026	0
Thereafter	0
Total	(27,986)

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

PERF Net Pension Liability - Unaudited

ALLEN COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1875000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,931
Pension Expense/Income	(49,931)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1876000

Submission Unit Name: RIPLEY OHIO DEARBORN SPECIAL EDUCATION COOPERATIVE

Wages: \$422,867 Proportionate Share: 0.0000767

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$281,803	\$100,926

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,452	\$2,015
Net Difference Between Projected and Actual	0	131,043
Change of Assumptions	50,766	22,670
Changes in Proportion and Differences Between	7,238	58,119
Total	\$61,456	\$213,847

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,714)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,227)
Total	(\$25,941)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,361

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$44,245)
2023	(44,744)
2024	(25,943)
2025	(37,459)
2026	0
Thereafter	0
Total	(\$152,391)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$263,964	\$100,926	(\$35,071)

PERF Net Pension Liability - Unaudited

RIPLEY OHIO DEARBORN SPECIAL EDUCATION COOPERATIVE - 1876000

Net Pension Liability as of 2020	\$281,803
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	228
- Net Difference Between Projected and Actual Investment	(155,161)
- Change of Assumptions	86,812
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,454)
Pension Expense/Income	(25,941)
Contributions	(47,361)
Total Activity in FY 2021	(180,877)
Net Pension Liability as of 2021	\$100,926

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1877000
 Submission Unit Name: INDIANA MATH AND SCIENCE ACADEMY NORTH

Wages: \$660,905 Proportionate Share: 0.0001199

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$239,819	\$157,770

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,396	\$3,150
Net Difference Between Projected and Actual	0	204,850
Change of Assumptions	79,359	35,438
Changes in Proportion and Differences Between	128,657	1,281
Total	\$213,412	\$244,719

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,622)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	55,178
Total	\$41,556

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,021

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$8,024
2023	11,592
2024	7,633
2025	(58,556)
2026	0
Thereafter	0
Total	(\$31,307)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$412,638	\$157,770	(\$54,823)

PERF Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE ACADEMY NORTH - 1877000

Net Pension Liability as of 2020	\$239,819
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,217
- Net Difference Between Projected and Actual Investment	(225,375)
- Change of Assumptions	93,889
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,685
Pension Expense/Income	41,556
Contributions	(74,021)
Total Activity in FY 2021	(82,049)
Net Pension Liability as of 2021	\$157,770

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1878000
 Submission Unit Name: NORTH CENTRAL PARKE CSC

Wages: \$1,664,476 Proportionate Share: 0.0003019

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$865,343	\$397,254

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,587	\$7,932
Net Difference Between Projected and Actual	0	515,799
Change of Assumptions	199,822	89,231
Changes in Proportion and Differences Between	61,571	20,663
Total	\$274,980	\$633,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$34,298)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	29,181
Total	(\$5,117)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,469

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$82,556)
2023	(84,458)
2024	(44,190)
2025	(147,441)
2026	0
Thereafter	0
Total	(\$358,645)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,038,994	\$397,254	(\$138,042)

PERF Net Pension Liability - Unaudited

NORTH CENTRAL PARKE CSC - 1878000

Net Pension Liability as of 2020	\$865,343
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,942
- Net Difference Between Projected and Actual Investment	(589,858)
- Change of Assumptions	290,892
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,521
Pension Expense/Income	(5,117)
Contributions	(183,469)
Total Activity in FY 2021	(468,089)
Net Pension Liability as of 2021	\$397,254

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1879000
 Submission Unit Name: TOWN OF KINGMAN

Wages: \$18,500 Proportionate Share: 0.0000034

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$10,269	\$4,474

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$153	\$89
Net Difference Between Projected and Actual	0	5,809
Change of Assumptions	2,250	1,005
Changes in Proportion and Differences Between	19	12,129
Total	\$2,422	\$19,032

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$386)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,935)
Total	(\$14,321)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,072

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$13,235)
2023	(1,092)
2024	(623)
2025	(1,660)
2026	0
Thereafter	0
Total	(\$16,610)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,701	\$4,474	(\$1,555)

PERF Net Pension Liability - Unaudited

TOWN OF KINGMAN - 1879000

Net Pension Liability as of 2020	\$10,269
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20
- Net Difference Between Projected and Actual Investment	(6,688)
- Change of Assumptions	3,385
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,881
Pension Expense/Income	(14,321)
Contributions	(2,072)
Total Activity in FY 2021	(5,795)
Net Pension Liability as of 2021	\$4,474

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1880000
 Submission Unit Name: TOWN OF WAYNETOWN

Wages: \$160,471 Proportionate Share: 0.0000291

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$96,049	\$38,291

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,310	\$765
Net Difference Between Projected and Actual	0	49,718
Change of Assumptions	19,261	8,601
Changes in Proportion and Differences Between	9,033	9,657
Total	\$29,604	\$68,741

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,306)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,367
Total	(\$1,939)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,973

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,504)
2023	(12,189)
2024	(7,232)
2025	(14,212)
2026	0
Thereafter	0
Total	(\$39,137)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$100,148	\$38,291	(\$13,306)

PERF Net Pension Liability - Unaudited

TOWN OF WAYNETOWN - 1880000

Net Pension Liability as of 2020	\$96,049
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	133
- Net Difference Between Projected and Actual Investment	(57,938)
- Change of Assumptions	30,673
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,714)
Pension Expense/Income	(1,939)
Contributions	(17,973)
Total Activity in FY 2021	(57,758)
Net Pension Liability as of 2021	\$38,291

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1881000
 Submission Unit Name: TURKEY CREEK FIRE TERRITORY

Wages: \$286,143 Proportionate Share: 0.0000519

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$183,338	\$68,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,336	\$1,364
Net Difference Between Projected and Actual	0	88,672
Change of Assumptions	34,352	15,340
Changes in Proportion and Differences Between	4,044	22,246
Total	\$40,732	\$127,622

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,896)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,528)
Total	(\$13,424)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,048

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$23,304)
2023	(22,451)
2024	(15,788)
2025	(25,347)
2026	0
Thereafter	0
Total	(\$86,890)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$178,615	\$68,292	(\$23,731)

PERF Net Pension Liability - Unaudited

TURKEY CREEK FIRE TERRITORY - 1881000

Net Pension Liability as of 2020	\$183,338
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	186
- Net Difference Between Projected and Actual Investment	(104,363)
- Change of Assumptions	57,212
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,609)
Pension Expense/Income	(13,424)
Contributions	(32,048)
Total Activity in FY 2021	(115,046)
Net Pension Liability as of 2021	\$68,292

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1882000
 Submission Unit Name: MARION MUNICIPAL UTILITIES

Wages: \$3,779,041 Proportionate Share: 0.0006854

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,063,231	\$901,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,847	\$18,008
Net Difference Between Projected and Actual	0	1,171,011
Change of Assumptions	453,653	202,580
Changes in Proportion and Differences Between	48,123	4,072
Total	\$532,623	\$1,395,671

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$77,866)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,952
Total	(\$57,914)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$423,096

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$210,527)
2023	(195,193)
2024	(122,598)
2025	(334,730)
2026	0
Thereafter	0
Total	(\$863,048)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,358,817	\$901,882	(\$313,394)

PERF Net Pension Liability - Unaudited

MARION MUNICIPAL UTILITIES - 1882000

Net Pension Liability as of 2020	\$2,063,231
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,986
- Net Difference Between Projected and Actual Investment	(1,347,590)
- Change of Assumptions	680,964
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,699)
Pension Expense/Income	(57,914)
Contributions	(423,096)
Total Activity in FY 2021	(1,161,349)
Net Pension Liability as of 2021	\$901,882

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1883000
 Submission Unit Name: INDIANA VIRTUAL ACADEMY

Wages: \$84,086 Proportionate Share: 0.0000153

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$42,286	\$20,132

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$689	\$402
Net Difference Between Projected and Actual	0	26,140
Change of Assumptions	10,127	4,522
Changes in Proportion and Differences Between	4,377	282
Total	\$15,193	\$31,346

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,738)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,271)
Total	(\$3,009)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,417

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,952)
2023	(2,891)
2024	(1,840)
2025	(7,470)
2026	0
Thereafter	0
Total	(\$16,153)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$52,655	\$20,132	(\$6,996)

PERF Net Pension Liability - Unaudited

INDIANA VIRTUAL ACADEMY - 1883000

Net Pension Liability as of 2020	\$42,286
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106
- Net Difference Between Projected and Actual Investment	(29,759)
- Change of Assumptions	14,416
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,509
Pension Expense/Income	(3,009)
Contributions	(9,417)
Total Activity in FY 2021	(22,154)
Net Pension Liability as of 2021	\$20,132

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1884000
 Submission Unit Name: FULTON COUNTY AIRPORT AUTHORITY

Wages: \$64,173 Proportionate Share: 0.0000116

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$35,037	\$15,264

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$522	\$305
Net Difference Between Projected and Actual	0	19,819
Change of Assumptions	7,678	3,429
Changes in Proportion and Differences Between	827	49
Total	\$9,027	\$23,602

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,318)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,612
Total	\$1,294

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,187

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,553)
2023	(3,259)
2024	(2,096)
2025	(5,667)
2026	0
Thereafter	0
Total	(\$14,575)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$39,922	\$15,264	(\$5,304)

PERF Net Pension Liability - Unaudited

FULTON COUNTY AIRPORT AUTHORITY - 1884000

Net Pension Liability as of 2020	\$35,037
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66
- Net Difference Between Projected and Actual Investment	(22,818)
- Change of Assumptions	11,549
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,677)
Pension Expense/Income	1,294
Contributions	(7,187)
Total Activity in FY 2021	(19,773)
Net Pension Liability as of 2021	\$15,264

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1885000
 Submission Unit Name: LAFAYETTE TOWNSHIP ALLEN COUNTY

Wages: \$10,500 Proportionate Share: 0.0000019

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,249	\$2,500

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86	\$50
Net Difference Between Projected and Actual	0	3,246
Change of Assumptions	1,258	562
Changes in Proportion and Differences Between	1,631	1,980
Total	\$2,975	\$5,838

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$216)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(683)
Total	(\$899)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$828)
2023	(338)
2024	(770)
2025	(927)
2026	0
Thereafter	0
Total	(\$2,863)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,539	\$2,500	(\$869)

PERF Net Pension Liability - Unaudited

LAFAYETTE TOWNSHIP ALLEN COUNTY - 1885000

Net Pension Liability as of 2020	\$7,249
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5
- Net Difference Between Projected and Actual Investment	(3,866)
- Change of Assumptions	2,206
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,313)
Pension Expense/Income	(899)
Contributions	(882)
Total Activity in FY 2021	(4,749)
Net Pension Liability as of 2021	\$2,500

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1886000
 Submission Unit Name: TOWN OF MONTEREY

Wages: \$17,500 Proportionate Share: 0.0000032

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$8,457	\$4,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$144	\$84
Net Difference Between Projected and Actual	0	5,467
Change of Assumptions	2,118	946
Changes in Proportion and Differences Between	1,864	2,786
Total	\$4,126	\$9,283

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$364)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,537)
Total	(\$5,901)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,960

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,487)
2023	(1,814)
2024	(294)
2025	(1,562)
2026	0
Thereafter	0
Total	(\$5,157)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,013	\$4,211	(\$1,463)

PERF Net Pension Liability - Unaudited

TOWN OF MONTEREY - 1886000

Net Pension Liability as of 2020	\$8,457
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24
- Net Difference Between Projected and Actual Investment	(6,191)
- Change of Assumptions	2,934
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,848
Pension Expense/Income	(5,901)
Contributions	(1,960)
Total Activity in FY 2021	(4,246)
Net Pension Liability as of 2021	\$4,211

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1887000
 Submission Unit Name: CLAY TOWNSHIP- KOSCIUSKO COUNTY

Wages: \$14,200 Proportionate Share: 0.0000026

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,853	\$3,421

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$117	\$68
Net Difference Between Projected and Actual	0	4,442
Change of Assumptions	1,721	768
Changes in Proportion and Differences Between	22	292
Total	\$1,860	\$5,570

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$295)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(280)
Total	(\$575)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,590

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,113)
2023	(852)
2024	(476)
2025	(1,269)
2026	0
Thereafter	0
Total	(\$3,710)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,948	\$3,421	(\$1,189)

PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP- KOSCIUSKO COUNTY - 1887000

Net Pension Liability as of 2020	\$7,853
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15
- Net Difference Between Projected and Actual Investment	(5,114)
- Change of Assumptions	2,589
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	243
Pension Expense/Income	(575)
Contributions	(1,590)
Total Activity in FY 2021	(4,432)
Net Pension Liability as of 2021	\$3,421

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1888000
 Submission Unit Name: THUR GOOD MARSHALL LEADERSHIP ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	26	73,222
Total	\$26	\$73,222

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,298)
Total	(\$34,298)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$44,701)
2023	(28,495)
2024	0
2025	0
2026	0
Thereafter	0
Total	(\$73,196)

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

PERF Net Pension Liability - Unaudited

THUR GOOD MARSHALL LEADERSHIP ACADEMY - 1888000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,298
Pension Expense/Income	(34,298)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1889000
 Submission Unit Name: TOWN OF CLAYTON

Wages: \$42,679 Proportionate Share: 0.0000077

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$23,559	\$10,132

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$347	\$202
Net Difference Between Projected and Actual	0	13,156
Change of Assumptions	5,096	2,276
Changes in Proportion and Differences Between	19	896
Total	\$5,462	\$16,530

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$875)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,017)
Total	(\$1,892)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,780

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,241)
2023	(2,604)
2024	(1,462)
2025	(3,761)
2026	0
Thereafter	0
Total	(\$11,068)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,500	\$10,132	(\$3,521)

PERF Net Pension Liability - Unaudited

TOWN OF CLAYTON - 1889000

Net Pension Liability as of 2020	\$23,559
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44
- Net Difference Between Projected and Actual Investment	(15,172)
- Change of Assumptions	7,729
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	644
Pension Expense/Income	(1,892)
Contributions	(4,780)
Total Activity in FY 2021	(13,427)
Net Pension Liability as of 2021	\$10,132

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1890000
 Submission Unit Name: TOWN OF HOLTON

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	(4,709)
Total	(\$4,709)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TOWN OF HOLTON - 1890000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,709
Pension Expense/Income	(4,709)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1891000
 Submission Unit Name: JASPER COUNTY AIRPORT AUTHORITY

Wages: \$61,800 Proportionate Share: 0.0000112

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$34,130	\$14,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$504	\$294
Net Difference Between Projected and Actual	0	19,135
Change of Assumptions	7,413	3,310
Changes in Proportion and Differences Between	449	396
Total	\$8,366	\$23,135

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,272)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	614
Total	(\$658)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,921

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$3,961)
2023	(3,236)
2024	(2,102)
2025	(5,470)
2026	0
Thereafter	0
Total	(\$14,769)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$38,545	\$14,737	(\$5,121)

PERF Net Pension Liability - Unaudited

JASPER COUNTY AIRPORT AUTHORITY - 1891000

Net Pension Liability as of 2020	\$34,130
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63
- Net Difference Between Projected and Actual Investment	(22,056)
- Change of Assumptions	11,214
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,035)
Pension Expense/Income	(658)
Contributions	(6,921)
Total Activity in FY 2021	(19,393)
Net Pension Liability as of 2021	\$14,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1892000
 Submission Unit Name: SOUTH CENTRAL REGIONAL AIRPORT AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL REGIONAL AIRPORT AUTHORITY - 1892000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1893000
 Submission Unit Name: INSPIRE ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$29,298	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	422	30,773
Total	\$422	\$30,773

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,544)
Total	(\$11,544)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$11,758)
2023	(11,560)
2024	(7,033)
2025	0
2026	0
Thereafter	0
Total	(\$30,351)

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

PERF Net Pension Liability - Unaudited

INSPIRE ACADEMY - 1893000

Net Pension Liability as of 2020	\$29,298
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(126)
- Net Difference Between Projected and Actual Investment	(2,507)
- Change of Assumptions	6,104
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,225)
Pension Expense/Income	(11,544)
Contributions	0
Total Activity in FY 2021	(29,298)
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1894000
 Submission Unit Name: CITY OF BRAZIL

Wages: \$1,603,712 Proportionate Share: 0.0002909

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$899,473	\$382,780

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,092	\$7,643
Net Difference Between Projected and Actual	0	497,005
Change of Assumptions	192,541	85,980
Changes in Proportion and Differences Between	1,259	43,478
Total	\$206,892	\$634,106

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$33,048)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,047)
Total	(\$47,095)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$179,615

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$128,444)
2023	(98,966)
2024	(57,735)
2025	(142,069)
2026	0
Thereafter	0
Total	(\$427,214)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,001,138	\$382,780	(\$133,012)

PERF Net Pension Liability - Unaudited

CITY OF BRAZIL - 1894000

Net Pension Liability as of 2020	\$899,473
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,590
- Net Difference Between Projected and Actual Investment	(573,985)
- Change of Assumptions	293,974
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,562)
Pension Expense/Income	(47,095)
Contributions	(179,615)
Total Activity in FY 2021	(516,693)
Net Pension Liability as of 2021	\$382,780

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1895000
 Submission Unit Name: VAN BUREN PUBLIC LIBRARY

Wages: \$35,690 Proportionate Share: 0.0000065

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$18,424	\$8,553

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$293	\$171
Net Difference Between Projected and Actual	0	11,105
Change of Assumptions	4,302	1,921
Changes in Proportion and Differences Between	2,770	924
Total	\$7,365	\$14,121

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$738)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	688
Total	(\$50)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,844

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,787)
2023	(871)
2024	(925)
2025	(3,173)
2026	0
Thereafter	0
Total	(\$6,756)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,370	\$8,553	(\$2,972)

PERF Net Pension Liability - Unaudited

VAN BUREN PUBLIC LIBRARY - 1895000

Net Pension Liability as of 2020	\$18,424
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43
- Net Difference Between Projected and Actual Investment	(12,682)
- Change of Assumptions	6,220
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	442
Pension Expense/Income	(50)
Contributions	(3,844)
Total Activity in FY 2021	(9,871)
Net Pension Liability as of 2021	\$8,553

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1896000
 Submission Unit Name: OAKLAND CITY-COLUMBIA TWP PUBLIC LIBRARY

Wages: \$47,427 Proportionate Share: 0.0000086

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$25,371	\$11,316

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$387	\$226
Net Difference Between Projected and Actual	0	14,693
Change of Assumptions	5,692	2,542
Changes in Proportion and Differences Between	616	49
Total	\$6,695	\$17,510

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$977)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13
Total	(\$964)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,312

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$2,837)
2023	(2,363)
2024	(1,415)
2025	(4,200)
2026	0
Thereafter	0
Total	(\$10,815)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,597	\$11,316	(\$3,932)

PERF Net Pension Liability - Unaudited

OAKLAND CITY-COLUMBIA TWP PUBLIC LIBRARY - 1896000

Net Pension Liability as of 2020	\$25,371
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52
- Net Difference Between Projected and Actual Investment	(16,864)
- Change of Assumptions	8,436
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	597
Pension Expense/Income	(964)
Contributions	(5,312)
Total Activity in FY 2021	(14,055)
Net Pension Liability as of 2021	\$11,316

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1897000
 Submission Unit Name: TOWN OF ELDERFELD

Wages: \$110,964 Proportionate Share: 0.000201

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$57,690	\$26,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$905	\$528
Net Difference Between Projected and Actual	0	34,341
Change of Assumptions	13,304	5,941
Changes in Proportion and Differences Between	3,752	104
Total	\$17,961	\$40,914

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,284)
Specific Liabilities of Individual Employers	\$21,745
Net Amortization of Deferred Amounts from Changes in	2,804
Total	\$22,265

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,173

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,249)
2023	(4,975)
2024	(2,914)
2025	(9,815)
2026	0
Thereafter	0
Total	(\$22,953)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$69,175	\$26,449	(\$9,191)

PERF Net Pension Liability - Unaudited

TOWN OF ELDERFELD - 1897000

Net Pension Liability as of 2020	\$57,690
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	130
- Net Difference Between Projected and Actual Investment	(39,278)
- Change of Assumptions	19,383
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	432
Pension Expense/Income	22,265
Contributions	(34,173)
Total Activity in FY 2021	(31,241)
Net Pension Liability as of 2021	\$26,449

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1898000
 Submission Unit Name: INDIANA MATH AND SCIENCE ACADEMY SOUTH

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

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

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,525)
Total	(\$5,525)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE ACADEMY SOUTH - 1898000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,525
Pension Expense/Income	(5,525)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1899000
 Submission Unit Name: ALEXANDRIA-MONROE PUBLIC LIBRARY

Wages: \$287,074 Proportionate Share: 0.0000521

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$147,395	\$68,556

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,345	\$1,369
Net Difference Between Projected and Actual	0	89,013
Change of Assumptions	34,484	15,399
Changes in Proportion and Differences Between	8,400	9,852
Total	\$45,229	\$115,633

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,919)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,639)
Total	(\$18,558)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,152

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$24,523)
2023	(13,382)
2024	(7,055)
2025	(25,444)
2026	0
Thereafter	0
Total	(\$70,404)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$179,303	\$68,556	(\$23,822)

PERF Net Pension Liability - Unaudited
ALEXANDRIA-MONROE PUBLIC LIBRARY - 1899000

Net Pension Liability as of 2020	\$147,395
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	344
- Net Difference Between Projected and Actual Investment	(101,628)
- Change of Assumptions	49,796
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,359
Pension Expense/Income	(18,558)
Contributions	(32,152)
Total Activity in FY 2021	(78,839)
Net Pension Liability as of 2021	\$68,556

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1900000
 Submission Unit Name: LAKE COUNTY SOLID WASTE DISTRICT

Wages: \$365,061 Proportionate Share: 0.0000662

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$218,979	\$87,109

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,979	\$1,739
Net Difference Between Projected and Actual	0	113,103
Change of Assumptions	43,816	19,566
Changes in Proportion and Differences Between	318	26,813
Total	\$47,113	\$161,221

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,521)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,731)
Total	(\$25,252)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,887

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$37,324)
2023	(27,887)
2024	(16,567)
2025	(32,330)
2026	0
Thereafter	0
Total	(\$114,108)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$227,829	\$87,109	(\$30,269)

PERF Net Pension Liability - Unaudited

LAKE COUNTY SOLID WASTE DISTRICT - 1900000

Net Pension Liability as of 2020	\$218,979
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	300
- Net Difference Between Projected and Actual Investment	(131,844)
- Change of Assumptions	69,876
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,063)
Pension Expense/Income	(25,252)
Contributions	(40,887)
Total Activity in FY 2021	(131,870)
Net Pension Liability as of 2021	\$87,109

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1901000
 Submission Unit Name: DUGGER UNION COMMUNITY SCHOOLS

Wages: \$735,928 Proportionate Share: 0.0001335

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$324,692	\$175,666

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,008	\$3,508
Net Difference Between Projected and Actual	0	228,086
Change of Assumptions	88,361	39,458
Changes in Proportion and Differences Between	116,079	783
Total	\$210,448	\$271,835

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$15,167)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	70,269
Total	\$55,102

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,424

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$3,108
2023	6,052
2024	(5,348)
2025	(65,199)
2026	0
Thereafter	0
Total	(\$61,387)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$459,443	\$175,666	(\$61,042)

PERF Net Pension Liability - Unaudited
DUGGER UNION COMMUNITY SCHOOLS - 1901000

Net Pension Liability as of 2020	\$324,692
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,106
- Net Difference Between Projected and Actual Investment	(255,874)
- Change of Assumptions	116,555
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,509
Pension Expense/Income	55,102
Contributions	(82,424)
Total Activity in FY 2021	(149,026)
Net Pension Liability as of 2021	\$175,666

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1902000
 Submission Unit Name: OWEN TOWNSHIP WARRICK COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	1	1,116
Total	\$1	\$1,116

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(600)
Total	(\$600)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$606)
2023	(509)
2024	0
2025	0
2026	0
Thereafter	0
Total	(\$1,115)

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

PERF Net Pension Liability - Unaudited

OWEN TOWNSHIP WARRICK COUNTY - 1902000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	600
Pension Expense/Income	(600)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1903000
 Submission Unit Name: GIBSON COUNTY SOLID WASTE

Wages: \$444,800 Proportionate Share: 0.0000807

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$242,236	\$106,189

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,632	\$2,120
Net Difference Between Projected and Actual	0	137,877
Change of Assumptions	53,414	23,852
Changes in Proportion and Differences Between	10,753	478
Total	\$67,799	\$164,327

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,168)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,429
Total	(\$3,739)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,818

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$23,286)
2023	(19,562)
2024	(14,269)
2025	(39,411)
2026	0
Thereafter	0
Total	(\$96,528)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$277,731	\$106,189	(\$36,900)

PERF Net Pension Liability - Unaudited

GIBSON COUNTY SOLID WASTE - 1903000

Net Pension Liability as of 2020	\$242,236
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	472
- Net Difference Between Projected and Actual Investment	(158,608)
- Change of Assumptions	80,034
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,388)
Pension Expense/Income	(3,739)
Contributions	(49,818)
Total Activity in FY 2021	(136,047)
Net Pension Liability as of 2021	\$106,189

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1904000
 Submission Unit Name: HARRISON TWP KOSCIUSKO COUNTY

Wages: \$18,500 Proportionate Share: 0.0000034

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,363	\$4,474

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$153	\$89
Net Difference Between Projected and Actual	0	5,809
Change of Assumptions	2,250	1,005
Changes in Proportion and Differences Between	773	400
Total	\$3,176	\$7,303

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$386)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18)
Total	(\$404)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,072

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,157)
2023	(906)
2024	(405)
2025	(1,659)
2026	0
Thereafter	0
Total	(\$4,127)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,701	\$4,474	(\$1,555)

PERF Net Pension Liability - Unaudited

HARRISON TWP KOSCIUSKO COUNTY - 1904000

Net Pension Liability as of 2020	\$9,363
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24
- Net Difference Between Projected and Actual Investment	(6,610)
- Change of Assumptions	3,196
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	977
Pension Expense/Income	(404)
Contributions	(2,072)
Total Activity in FY 2021	(4,889)
Net Pension Liability as of 2021	\$4,474

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1905000
 Submission Unit Name: WESTFIELD WASHINGTON HIGH SCHOOLS

Wages: \$993,515 Proportionate Share: 0.0001802

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$489,908	\$237,116

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,110	\$4,734
Net Difference Between Projected and Actual	0	307,873
Change of Assumptions	119,271	53,261
Changes in Proportion and Differences Between	83,042	1,044
Total	\$210,423	\$366,912

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$20,472)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	95,823
Total	\$75,351

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,272

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$22,552)
2023	(26,322)
2024	(19,610)
2025	(88,005)
2026	0
Thereafter	0
Total	(\$156,489)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$620,162	\$237,116	(\$82,395)

PERF Net Pension Liability - Unaudited
WESTFIELD WASHINGTON HIGH SCHOOLS - 1905000

Net Pension Liability as of 2020	\$489,908
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,274
- Net Difference Between Projected and Actual Investment	(349,801)
- Change of Assumptions	168,086
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,430)
Pension Expense/Income	75,351
Contributions	(111,272)
Total Activity in FY 2021	(252,792)
Net Pension Liability as of 2021	\$237,116

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1906000
 Submission Unit Name: COLD SPRINGS SCHOOL, INC

Wages: \$42,454 Proportionate Share: 0.0000077

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$21,445	\$10,132

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$347	\$202
Net Difference Between Projected and Actual	0	13,156
Change of Assumptions	5,096	2,276
Changes in Proportion and Differences Between	2,130	48
Total	\$7,573	\$15,682

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$875)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,451
Total	\$576

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,755

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,880)
2023	(1,507)
2024	(959)
2025	(3,763)
2026	0
Thereafter	0
Total	(\$8,109)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,500	\$10,132	(\$3,521)

PERF Net Pension Liability - Unaudited

COLD SPRINGS SCHOOL, INC - 1906000

Net Pension Liability as of 2020	\$21,445
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53
- Net Difference Between Projected and Actual Investment	(14,991)
- Change of Assumptions	7,288
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	516
Pension Expense/Income	576
Contributions	(4,755)
Total Activity in FY 2021	(11,313)
Net Pension Liability as of 2021	\$10,132

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1907000
 Submission Unit Name: HAMILTON COUNTY AIRPORT AUTHORITY

Wages: \$91,542 Proportionate Share: 0.0000166

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$47,722	\$21,843

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$747	\$436
Net Difference Between Projected and Actual	0	28,361
Change of Assumptions	10,987	4,906
Changes in Proportion and Differences Between	3,463	1,794
Total	\$15,197	\$35,497

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,886)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,402
Total	(\$484)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,253

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,011)
2023	(4,753)
2024	(2,429)
2025	(8,107)
2026	0
Thereafter	0
Total	(\$20,300)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$57,129	\$21,843	(\$7,590)

PERF Net Pension Liability - Unaudited
HAMILTON COUNTY AIRPORT AUTHORITY - 1907000

Net Pension Liability as of 2020	\$47,722
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106
- Net Difference Between Projected and Actual Investment	(32,445)
- Change of Assumptions	16,024
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,173
Pension Expense/Income	(484)
Contributions	(10,253)
Total Activity in FY 2021	(25,879)
Net Pension Liability as of 2021	\$21,843

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1908000
 Submission Unit Name: MAYS COMMUNITY ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	270	584
Total	\$270	\$584

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$47)
2023	(267)
2024	0
2025	0
2026	0
Thereafter	0
Total	(\$314)

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

PERF Net Pension Liability - Unaudited

MAYS COMMUNITY ACADEMY - 1908000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51)
Pension Expense/Income	51
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1909000
 Submission Unit Name: TOWN OF VEVAY

Wages: \$338,982 Proportionate Share: 0.0000615

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$206,897	\$80,925

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,768	\$1,616
Net Difference Between Projected and Actual	0	105,073
Change of Assumptions	40,706	18,177
Changes in Proportion and Differences Between	21,308	17,457
Total	\$64,782	\$142,323

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,987)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	56,864
Total	\$49,877

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,496

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$15,394)
2023	(16,001)
2024	(16,112)
2025	(30,034)
2026	0
Thereafter	0
Total	(\$77,541)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$211,653	\$80,925	(\$28,120)

PERF Net Pension Liability - Unaudited

TOWN OF VEVAY - 1909000

Net Pension Liability as of 2020	\$206,897
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	264
- Net Difference Between Projected and Actual Investment	(122,780)
- Change of Assumptions	65,638
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(80,475)
Pension Expense/Income	49,877
Contributions	(38,496)
Total Activity in FY 2021	(125,972)
Net Pension Liability as of 2021	\$80,925

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1910000

Submission Unit Name: BLACK TOWNSHIP TRUSTEE, POSEY COUNTY

Wages: \$111,000 Proportionate Share: 0.0000201

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$59,804	\$26,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$905	\$528
Net Difference Between Projected and Actual	0	34,341
Change of Assumptions	13,304	5,941
Changes in Proportion and Differences Between	1,198	608
Total	\$15,407	\$41,418

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,284)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,195
Total	\$15,911

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,432

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$7,273)
2023	(5,502)
2024	(3,421)
2025	(9,815)
2026	0
Thereafter	0
Total	(\$26,011)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$69,175	\$26,449	(\$9,191)

PERF Net Pension Liability - Unaudited
BLACK TOWNSHIP TRUSTEE, POSEY COUNTY - 1910000

Net Pension Liability as of 2020	\$59,804
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120
- Net Difference Between Projected and Actual Investment	(39,459)
- Change of Assumptions	19,824
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,319)
Pension Expense/Income	15,911
Contributions	(12,432)
Total Activity in FY 2021	(33,355)
Net Pension Liability as of 2021	\$26,449

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1911000
 Submission Unit Name: EDISON SCHOOL OF THE ARTS

Wages: \$434,026 Proportionate Share: 0.0000787

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$213,844	\$103,557

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,542	\$2,068
Net Difference Between Projected and Actual	0	134,460
Change of Assumptions	52,090	23,261
Changes in Proportion and Differences Between	35,190	5,453
Total	\$90,822	\$165,242

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,941)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	72,345
Total	\$63,404

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,611

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$8,899)
2023	(18,553)
2024	(8,533)
2025	(38,435)
2026	0
Thereafter	0
Total	(\$74,420)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$270,848	\$103,557	(\$35,985)

PERF Net Pension Liability - Unaudited

EDISON SCHOOL OF THE ARTS - 1911000

Net Pension Liability as of 2020	\$213,844
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	556
- Net Difference Between Projected and Actual Investment	(152,762)
- Change of Assumptions	73,385
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,259)
Pension Expense/Income	63,404
Contributions	(48,611)
Total Activity in FY 2021	(110,287)
Net Pension Liability as of 2021	\$103,557

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1912000
 Submission Unit Name: OSOLO TOWNSHIP FIRE DEPARTMENT

Wages: \$561,063 Proportionate Share: 0.0001018

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$282,407	\$133,953

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,582	\$2,675
Net Difference Between Projected and Actual	0	173,926
Change of Assumptions	67,379	30,088
Changes in Proportion and Differences Between	30,772	12,053
Total	\$102,733	\$218,742

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11,565)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	92,542
Total	\$80,977

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,838

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$25,877)
2023	(27,977)
2024	(12,439)
2025	(49,716)
2026	0
Thereafter	0
Total	(\$116,009)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$350,347	\$133,953	(\$46,547)

PERF Net Pension Liability - Unaudited

OSOLO TOWNSHIP FIRE DEPARTMENT - 1912000

Net Pension Liability as of 2020	\$282,407
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	696
- Net Difference Between Projected and Actual Investment	(198,095)
- Change of Assumptions	96,133
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(65,327)
Pension Expense/Income	80,977
Contributions	(62,838)
Total Activity in FY 2021	(148,454)
Net Pension Liability as of 2021	\$133,953

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1913000
 Submission Unit Name: TOWN OF KIRKLIN

Wages: \$53,962 Proportionate Share: 0.0000098

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$29,600	\$12,895

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$441	\$257
Net Difference Between Projected and Actual	0	16,743
Change of Assumptions	6,486	2,897
Changes in Proportion and Differences Between	289	2,678
Total	\$7,216	\$22,575

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,113)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,666
Total	\$7,553

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,044

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$5,986)
2023	(2,810)
2024	(1,778)
2025	(4,785)
2026	0
Thereafter	0
Total	(\$15,359)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,727	\$12,895	(\$4,481)

PERF Net Pension Liability - Unaudited

TOWN OF KIRKLIN - 1913000

Net Pension Liability as of 2020	\$29,600
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57
- Net Difference Between Projected and Actual Investment	(19,276)
- Change of Assumptions	9,756
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,751)
Pension Expense/Income	7,553
Contributions	(6,044)
Total Activity in FY 2021	(16,705)
Net Pension Liability as of 2021	\$12,895

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1914000
 Submission Unit Name: NEAR EAST SIDE INNOVATION SCHOOL CORP

Wages: \$421,890 Proportionate Share: 0.0000765

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$215,656	\$100,662

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,443	\$2,010
Net Difference Between Projected and Actual	0	130,701
Change of Assumptions	50,634	22,611
Changes in Proportion and Differences Between	54,274	433
Total	\$108,351	\$155,755

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$8,691)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	71,292
Total	\$62,601

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,252

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$4,336
2023	(4,216)
2024	(10,164)
2025	(37,360)
2026	0
Thereafter	0
Total	(\$47,404)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$263,276	\$100,662	(\$34,979)

PERF Net Pension Liability - Unaudited
NEAR EAST SIDE INNOVATION SCHOOL CORP - 1914000

Net Pension Liability as of 2020	\$215,656
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	507
- Net Difference Between Projected and Actual Investment	(149,158)
- Change of Assumptions	72,957
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54,649)
Pension Expense/Income	62,601
Contributions	(47,252)
Total Activity in FY 2021	(114,994)
Net Pension Liability as of 2021	\$100,662

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1915000
 Submission Unit Name: NEWTON COUNTY REGIONAL WATER AND SEWER DISTRICT

Wages: \$112,933 Proportionate Share: 0.000205

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$75,208	\$26,975

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$923	\$539
Net Difference Between Projected and Actual	0	35,024
Change of Assumptions	13,569	6,059
Changes in Proportion and Differences Between	23,690	11,523
Total	\$38,182	\$53,145

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,329)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,581
Total	\$17,252

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,648

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$1,531
2023	427
2024	(6,910)
2025	(10,011)
2026	0
Thereafter	0
Total	(\$14,963)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$70,551	\$26,975	(\$9,373)

PERF Net Pension Liability - Unaudited

NEWTON COUNTY REGIONAL WATER AND SEWER DISTRICT - 1915000

Net Pension Liability as of 2020	\$75,208
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62
- Net Difference Between Projected and Actual Investment	(41,461)
- Change of Assumptions	23,180
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,618)
Pension Expense/Income	17,252
Contributions	(12,648)
Total Activity in FY 2021	(48,233)
Net Pension Liability as of 2021	\$26,975

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1916000

Submission Unit Name: WASHINGTON TOWNSHIP - HENDRICKS COUNTY

Wages: \$949,714 Proportionate Share: 0.0001723

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$507,426	\$226,721

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,754	\$4,527
Net Difference Between Projected and Actual	0	294,376
Change of Assumptions	114,042	50,926
Changes in Proportion and Differences Between	192,244	1,018
Total	\$314,040	\$350,847

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$19,575)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	168,400
Total	\$148,825

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$106,368

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$88,845
2023	(13,385)
2024	(28,119)
2025	(84,148)
2026	0
Thereafter	0
Total	(\$36,807)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$592,974	\$226,721	(\$78,783)

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - HENDRICKS COUNTY - 1916000

Net Pension Liability as of 2020	\$507,426
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,050
- Net Difference Between Projected and Actual Investment	(337,803)
- Change of Assumptions	168,842
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(155,251)
Pension Expense/Income	148,825
Contributions	(106,368)
Total Activity in FY 2021	(280,705)
Net Pension Liability as of 2021	\$226,721

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1917000
 Submission Unit Name: CITY OF BICKNELL

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	423	913
Total	\$423	\$913

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)
Total	(\$2)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$73)
2023	(417)
2024	0
2025	0
2026	0
Thereafter	0
Total	(\$490)

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

PERF Net Pension Liability - Unaudited

CITY OF BICKNELL - 1917000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2
Pension Expense/Income	(2)
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1918000
 Submission Unit Name: CLARK COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

CLARK COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1918000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1919000
 Submission Unit Name: TOWN OF CLERMONT

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TOWN OF CLERMONT - 1919000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1921000
 Submission Unit Name: SUPER SCHOOLS INC

Wages: \$314,541 Proportionate Share: 0.0000571

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$204,783	\$75,135

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,570	\$1,500
Net Difference Between Projected and Actual	0	97,556
Change of Assumptions	37,793	16,877
Changes in Proportion and Differences Between	60,793	27,958
Total	\$101,156	\$143,891

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,487)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	56,006
Total	\$49,519

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,229

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$26,728
2023	(23,461)
2024	(18,115)
2025	(27,887)
2026	0
Thereafter	0
Total	(\$42,735)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$196,511	\$75,135	(\$26,109)

PERF Net Pension Liability - Unaudited

SUPER SCHOOLS INC - 1921000

Net Pension Liability as of 2020	\$204,783
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	191
- Net Difference Between Projected and Actual Investment	(115,082)
- Change of Assumptions	63,584
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(92,631)
Pension Expense/Income	49,519
Contributions	(35,229)
Total Activity in FY 2021	(129,648)
Net Pension Liability as of 2021	\$75,135

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1922000

Submission Unit Name: KOSCIUSKO COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$146,632 Proportionate Share: 0.0000266

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$91,820	\$35,002

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,197	\$699
Net Difference Between Projected and Actual	0	45,446
Change of Assumptions	17,606	7,862
Changes in Proportion and Differences Between	27,671	11,501
Total	\$46,474	\$65,508

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,022)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,335
Total	\$21,313

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,368

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$11,137
2023	(9,590)
2024	(7,590)
2025	(12,991)
2026	0
Thereafter	0
Total	(\$19,034)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$91,544	\$35,002	(\$12,163)

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1922000

Net Pension Liability as of 2020	\$91,820
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	104
- Net Difference Between Projected and Actual Investment	(53,304)
- Change of Assumptions	28,875
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,438)
Pension Expense/Income	21,313
Contributions	(16,368)
Total Activity in FY 2021	(56,818)
Net Pension Liability as of 2021	\$35,002

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1923000
 Submission Unit Name: HELT FIRE AND RESCUE

Wages: \$33,884 Proportionate Share: 0.0000061

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$18,122	\$8,027

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$275	\$160
Net Difference Between Projected and Actual	0	10,422
Change of Assumptions	4,037	1,803
Changes in Proportion and Differences Between	5,498	459
Total	\$9,810	\$12,844

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$693)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,886
Total	\$5,193

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,795

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$2,847
2023	(1,875)
2024	(1,026)
2025	(2,980)
2026	0
Thereafter	0
Total	(\$3,034)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,993	\$8,027	(\$2,789)

PERF Net Pension Liability - Unaudited

HELT FIRE AND RESCUE - 1923000

Net Pension Liability as of 2020	\$18,122
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37
- Net Difference Between Projected and Actual Investment	(11,973)
- Change of Assumptions	6,010
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,567)
Pension Expense/Income	5,193
Contributions	(3,795)
Total Activity in FY 2021	(10,095)
Net Pension Liability as of 2021	\$8,027

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1924000
 Submission Unit Name: PIKE COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$61,866 Proportionate Share: 0.0000112

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$36,245	\$14,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$504	\$294
Net Difference Between Projected and Actual	0	19,135
Change of Assumptions	7,413	3,310
Changes in Proportion and Differences Between	10,217	2,477
Total	\$18,134	\$25,216

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,272)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,812
Total	\$9,540

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,929

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$5,143
2023	(4,148)
2024	(2,607)
2025	(5,470)
2026	0
Thereafter	0
Total	(\$7,082)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$38,545	\$14,737	(\$5,121)

PERF Net Pension Liability - Unaudited

PIKE COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1924000

Net Pension Liability as of 2020	\$36,245
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55
- Net Difference Between Projected and Actual Investment	(22,237)
- Change of Assumptions	11,655
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,592)
Pension Expense/Income	9,540
Contributions	(6,929)
Total Activity in FY 2021	(21,508)
Net Pension Liability as of 2021	\$14,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1925000
 Submission Unit Name: TOWN OF NEWPORT

Wages: \$45,000 Proportionate Share: 0.0000082

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$27,184	\$10,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$369	\$215
Net Difference Between Projected and Actual	0	14,010
Change of Assumptions	5,427	2,424
Changes in Proportion and Differences Between	7,938	3,346
Total	\$13,734	\$19,995

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$932)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,547
Total	\$6,615

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,040

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$3,366
2023	(3,550)
2024	(2,073)
2025	(4,004)
2026	0
Thereafter	0
Total	(\$6,261)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,220	\$10,790	(\$3,749)

PERF Net Pension Liability - Unaudited

TOWN OF NEWPORT - 1925000

Net Pension Liability as of 2020	\$27,184
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37
- Net Difference Between Projected and Actual Investment	(16,336)
- Change of Assumptions	8,667
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,337)
Pension Expense/Income	6,615
Contributions	(5,040)
Total Activity in FY 2021	(16,394)
Net Pension Liability as of 2021	\$10,790

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1926000
 Submission Unit Name: EAST CHICAGO FOCUS ACADEMY

Wages: \$30,088 Proportionate Share: 0.0000055

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$18,424	\$7,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$248	\$145
Net Difference Between Projected and Actual	0	9,397
Change of Assumptions	3,640	1,626
Changes in Proportion and Differences Between	10,909	2,019
Total	\$14,797	\$13,187

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$625)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,164
Total	\$4,539

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,089

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$3,181
2023	2,614
2024	(1,498)
2025	(2,687)
2026	0
Thereafter	0
Total	\$1,610

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,928	\$7,237	(\$2,515)

PERF Net Pension Liability - Unaudited

EAST CHICAGO FOCUS ACADEMY - 1926000

Net Pension Liability as of 2020	\$18,424
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24
- Net Difference Between Projected and Actual Investment	(10,974)
- Change of Assumptions	5,853
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,540)
Pension Expense/Income	4,539
Contributions	(3,089)
Total Activity in FY 2021	(11,187)
Net Pension Liability as of 2021	\$7,237

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1927000
 Submission Unit Name: TOWN OF CROMWELL

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TOWN OF CROMWELL - 1927000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1928000
 Submission Unit Name: WESTVILLE NEW DURHAM TOWNSHIP LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

WESTVILLE NEW DURHAM TOWNSHIP LIBRARY - 1928000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1929000

Submission Unit Name: MAYSVILLE REGIONAL WATER AND SEWER DISTRICT

Wages: \$116,629 Proportionate Share: 0.0000212

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$59,804	\$27,896

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$954	\$557
Net Difference Between Projected and Actual	0	36,220
Change of Assumptions	14,032	6,266
Changes in Proportion and Differences Between	21,249	1,364
Total	\$36,235	\$44,407

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,408)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,262
Total	\$16,854

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,062

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$9,231
2023	(4,217)
2024	(2,833)
2025	(10,353)
2026	0
Thereafter	0
Total	(\$8,172)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$72,960	\$27,896	(\$9,694)

PERF Net Pension Liability - Unaudited

MAYSVILLE REGIONAL WATER AND SEWER DISTRICT - 1929000

Net Pension Liability as of 2020	\$59,804
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	140
- Net Difference Between Projected and Actual Investment	(41,338)
- Change of Assumptions	20,227
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,729)
Pension Expense/Income	16,854
Contributions	(13,062)
Total Activity in FY 2021	(31,908)
Net Pension Liability as of 2021	\$27,896

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1930000
 Submission Unit Name: TOWN OF ROANN

Wages: \$161,706 Proportionate Share: 0.0000293

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$71,281	\$38,554

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,319	\$770
Net Difference Between Projected and Actual	0	50,059
Change of Assumptions	19,393	8,660
Changes in Proportion and Differences Between	35,064	1,620
Total	\$55,776	\$61,109

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,329)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	26,489
Total	\$23,160

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,111

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$13,040
2023	(2,887)
2024	(1,177)
2025	(14,309)
2026	0
Thereafter	0
Total	(\$5,333)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$100,836	\$38,554	(\$13,397)

PERF Net Pension Liability - Unaudited

TOWN OF ROANN - 1930000

Net Pension Liability as of 2020	\$71,281
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	243
- Net Difference Between Projected and Actual Investment	(56,160)
- Change of Assumptions	25,585
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,444)
Pension Expense/Income	23,160
Contributions	(18,111)
Total Activity in FY 2021	(32,727)
Net Pension Liability as of 2021	\$38,554

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1931000
 Submission Unit Name: WASHINGTON TOWNSHIP CLARK COUNTY

Wages: \$14,000 Proportionate Share: 0.0000025

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,363	\$3,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$113	\$66
Net Difference Between Projected and Actual	0	4,271
Change of Assumptions	1,655	739
Changes in Proportion and Differences Between	3,376	1,778
Total	\$5,144	\$6,854

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$284)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,259
Total	\$1,975

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,568

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$1,069
2023	(676)
2024	(883)
2025	(1,220)
2026	0
Thereafter	0
Total	(\$1,710)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,604	\$3,290	(\$1,143)

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP CLARK COUNTY - 1931000

Net Pension Liability as of 2020	\$9,363
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7
- Net Difference Between Projected and Actual Investment	(5,072)
- Change of Assumptions	2,867
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,282)
Pension Expense/Income	1,975
Contributions	(1,568)
Total Activity in FY 2021	(6,073)
Net Pension Liability as of 2021	\$3,290

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1932000

Submission Unit Name: JOHNSON COUNTY CONVENTION, VISITOR, AND TOURISM BOARD

Wages: \$127,979 Proportionate Share: 0.0000232

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$57,387	\$30,528

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,044	\$610
Net Difference Between Projected and Actual	0	39,637
Change of Assumptions	15,356	6,857
Changes in Proportion and Differences Between	30,294	3,442
Total	\$46,694	\$50,546

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,636)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,551
Total	\$16,915

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,734

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$9,430
2023	(451)
2024	(1,501)
2025	(11,330)
2026	0
Thereafter	0
Total	(\$3,852)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$79,843	\$30,528	(\$10,608)

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY CONVENTION, VISITOR, AND TOURISM BOARD - 1932000

Net Pension Liability as of 2020	\$57,387
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	188
- Net Difference Between Projected and Actual Investment	(44,548)
- Change of Assumptions	20,456
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,136)
Pension Expense/Income	16,915
Contributions	(12,734)
Total Activity in FY 2021	(26,859)
Net Pension Liability as of 2021	\$30,528

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1933000
 Submission Unit Name: CITY OF CHALMERS

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

CITY OF CHALMERS - 1933000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1934000
 Submission Unit Name: CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION

Wages: \$282,962 Proportionate Share: 0.0000513

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$135,918	\$67,503

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,309	\$1,348
Net Difference Between Projected and Actual	0	87,646
Change of Assumptions	33,954	15,162
Changes in Proportion and Differences Between	96,190	4,139
Total	\$132,453	\$108,295

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,828)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	47,112
Total	\$41,284

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,691

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$28,617
2023	25,319
2024	(4,725)
2025	(25,053)
2026	0
Thereafter	0
Total	\$24,158

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$176,550	\$67,503	(\$23,457)

PERF Net Pension Liability - Unaudited

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION - 1934000

Net Pension Liability as of 2020	\$135,918
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	378
- Net Difference Between Projected and Actual Investment	(99,278)
- Change of Assumptions	47,112
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,220)
Pension Expense/Income	41,284
Contributions	(31,691)
Total Activity in FY 2021	(68,415)
Net Pension Liability as of 2021	\$67,503

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1935000
 Submission Unit Name: INVENT LEARNING HUB

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

INVENT LEARNING HUB - 1935000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1936000
 Submission Unit Name: TOWN OF SYRACUSE

Wages: \$1,119,529 Proportionate Share: 0.0002031

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$634,887	\$267,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,141	\$5,336
Net Difference Between Projected and Actual	0	346,998
Change of Assumptions	134,428	60,029
Changes in Proportion and Differences Between	375,922	29,869
Total	\$519,491	\$442,232

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$23,074)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	191,642
Total	\$168,568

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,387

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$118,413
2023	100,004
2024	(41,970)
2025	(99,188)
2026	0
Thereafter	0
Total	\$77,259

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$698,972	\$267,249	(\$92,866)

PERF Net Pension Liability - Unaudited

TOWN OF SYRACUSE - 1936000

Net Pension Liability as of 2020	\$634,887
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,081
- Net Difference Between Projected and Actual Investment	(401,334)
- Change of Assumptions	206,683
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(217,249)
Pension Expense/Income	168,568
Contributions	(125,387)
Total Activity in FY 2021	(367,638)
Net Pension Liability as of 2021	\$267,249

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1937000

Submission Unit Name: WASHINGTON TOWNSHIP - DECATUR COUNTY

Wages: \$533 Proportionate Share: 0.000001

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,510	\$132

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5	\$3
Net Difference Between Projected and Actual	0	171
Change of Assumptions	66	30
Changes in Proportion and Differences Between	894	1,177
Total	\$965	\$1,381

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$11)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42
Total	\$31

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$6
2023	(52)
2024	(321)
2025	(49)
2026	0
Thereafter	0
Total	(\$416)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$344	\$132	(\$46)

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP - DECATUR COUNTY - 1937000

Net Pension Liability as of 2020	\$1,510
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5)
- Net Difference Between Projected and Actual Investment	(300)
- Change of Assumptions	351
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,457)
Pension Expense/Income	31
Contributions	2
Total Activity in FY 2021	(1,378)
Net Pension Liability as of 2021	\$132

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1938000
 Submission Unit Name: SUGAR CREEK TOWNSHIP - HANCOCK COUNTY

Wages: \$105,192 Proportionate Share: 0.0000191

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$57,690	\$25,133

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$860	\$502
Net Difference Between Projected and Actual	0	32,633
Change of Assumptions	12,642	5,645
Changes in Proportion and Differences Between	34,159	3,027
Total	\$47,661	\$41,807

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,170)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,942
Total	\$14,772

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,781

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$10,055
2023	8,591
2024	(3,464)
2025	(9,328)
2026	0
Thereafter	0
Total	\$5,854

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$65,733	\$25,133	(\$8,733)

PERF Net Pension Liability - Unaudited
SUGAR CREEK TOWNSHIP - HANCOCK COUNTY - 1938000

Net Pension Liability as of 2020	\$57,690
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	111
- Net Difference Between Projected and Actual Investment	(37,570)
- Change of Assumptions	19,017
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,106)
Pension Expense/Income	14,772
Contributions	(11,781)
Total Activity in FY 2021	(32,557)
Net Pension Liability as of 2021	\$25,133

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1939000
 Submission Unit Name: TOWN OF BEVERLY SHORES

Wages: \$101,449 Proportionate Share: 0.0000184

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$54,065	\$24,212

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$828	\$483
Net Difference Between Projected and Actual	0	31,437
Change of Assumptions	12,179	5,438
Changes in Proportion and Differences Between	33,260	2,629
Total	\$46,267	\$39,987

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,090)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,430
Total	\$14,340

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,363

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$9,797
2023	8,439
2024	(2,970)
2025	(8,986)
2026	0
Thereafter	0
Total	\$6,280

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$63,324	\$24,212	(\$8,413)

PERF Net Pension Liability - Unaudited

TOWN OF BEVERLY SHORES - 1939000

Net Pension Liability as of 2020	\$54,065
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	113
- Net Difference Between Projected and Actual Investment	(36,064)
- Change of Assumptions	18,006
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,885)
Pension Expense/Income	14,340
Contributions	(11,363)
Total Activity in FY 2021	(29,853)
Net Pension Liability as of 2021	\$24,212

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1940000
 Submission Unit Name: TOWN OF CLAY CITY

Wages: \$96,587 Proportionate Share: 0.0000175

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$31,714	\$23,027

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$788	\$460
Net Difference Between Projected and Actual	0	29,899
Change of Assumptions	11,583	5,172
Changes in Proportion and Differences Between	36,236	977
Total	\$48,607	\$36,508

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,988)
Specific Liabilities of Individual Employers	\$122,133
Net Amortization of Deferred Amounts from Changes in	15,910
Total	\$136,055

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$132,743

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$9,602
2023	9,182
2024	1,859
2025	(8,544)
2026	0
Thereafter	0
Total	\$12,099

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$60,227	\$23,027	(\$8,002)

PERF Net Pension Liability - Unaudited

TOWN OF CLAY CITY - 1940000

Net Pension Liability as of 2020	\$31,714
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	192
- Net Difference Between Projected and Actual Investment	(32,613)
- Change of Assumptions	13,019
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,403
Pension Expense/Income	136,055
Contributions	(132,743)
Total Activity in FY 2021	(8,687)
Net Pension Liability as of 2021	\$23,027

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1941000
 Submission Unit Name: NORTH WEBSTER COMMUNITY PUBLIC LIBRARY

Wages: \$113,326 Proportionate Share: 0.000206

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$27,106

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$927	\$541
Net Difference Between Projected and Actual	0	35,195
Change of Assumptions	13,635	6,089
Changes in Proportion and Differences Between	51,374	5,906
Total	\$65,936	\$47,731

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,340)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,123
Total	\$13,783

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,882

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$8,697
2023	10,048
2024	9,521
2025	(10,061)
2026	0
Thereafter	0
Total	\$18,205

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$70,895	\$27,106	(\$9,419)

PERF Net Pension Liability - Unaudited

NORTH WEBSTER COMMUNITY PUBLIC LIBRARY - 1941000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	386
- Net Difference Between Projected and Actual Investment	(35,195)
- Change of Assumptions	7,546
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,468
Pension Expense/Income	13,783
Contributions	(4,882)
Total Activity in FY 2021	27,106
Net Pension Liability as of 2021	\$27,106

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1942000
 Submission Unit Name: CRAWFORD COUNTY PUBLIC LIBRARY

Wages: \$2,615 Proportionate Share: 0.0000005

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$658

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23	\$13
Net Difference Between Projected and Actual	0	854
Change of Assumptions	331	148
Changes in Proportion and Differences Between	1,247	224
Total	\$1,601	\$1,239

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$57)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	360
Total	\$303

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$180
2023	215
2024	211
2025	(244)
2026	0
Thereafter	0
Total	\$362

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,721	\$658	(\$229)

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY PUBLIC LIBRARY - 1942000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10
- Net Difference Between Projected and Actual Investment	(854)
- Change of Assumptions	183
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,042
Pension Expense/Income	303
Contributions	(26)
Total Activity in FY 2021	658
Net Pension Liability as of 2021	\$658

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1943000
 Submission Unit Name: KANKAKEE RIVER BASIN AND YELLOW RIVER BASIN DEVELOPMENT COMMISSION

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

LAKEE RIVER BASIN AND YELLOW RIVER BASIN DEVELOPMENT COMMISSION - 19

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1944000
 Submission Unit Name: TRI-TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$331,022 Proportionate Share: 0.0000600

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$114,473	\$78,951

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,700	\$1,576
Net Difference Between Projected and Actual	0	102,510
Change of Assumptions	39,713	17,734
Changes in Proportion and Differences Between	122,896	9,488
Total	\$165,309	\$131,308

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,816)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	51,286
Total	\$44,470

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,074

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$29,654
2023	28,495
2024	5,154
2025	(29,302)
2026	0
Thereafter	0
Total	\$34,001

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$206,491	\$78,951	(\$27,435)

PERF Net Pension Liability - Unaudited
TRI-TOWNSHIP FIRE PROTECTION DISTRICT - 1944000

Net Pension Liability as of 2020	\$114,473
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	633
- Net Difference Between Projected and Actual Investment	(112,307)
- Change of Assumptions	45,830
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,926
Pension Expense/Income	44,470
Contributions	(37,074)
Total Activity in FY 2021	(35,522)
Net Pension Liability as of 2021	\$78,951

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1945000
 Submission Unit Name: INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION

Wages: \$637,914 Proportionate Share: 0.0001157

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$311,705	\$152,244

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,207	\$3,040
Net Difference Between Projected and Actual	0	197,674
Change of Assumptions	76,580	34,197
Changes in Proportion and Differences Between	215,738	28,406
Total	\$297,525	\$263,317

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$13,144)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	96,049
Total	\$82,905

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,446

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$54,332
2023	48,286
2024	(11,907)
2025	(56,503)
2026	0
Thereafter	0
Total	\$34,208

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$398,184	\$152,244	(\$52,903)

PERF Net Pension Liability - Unaudited

INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION - 1945000

Net Pension Liability as of 2020	\$311,705
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	829
- Net Difference Between Projected and Actual Investment	(224,351)
- Change of Assumptions	107,329
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54,727)
Pension Expense/Income	82,905
Contributions	(71,446)
Total Activity in FY 2021	(159,461)
Net Pension Liability as of 2021	\$152,244

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1946000
 Submission Unit Name: GEO ACADEMIES, INC

Wages: \$189,176 Proportionate Share: 0.0000343

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$45,134

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,544	\$901
Net Difference Between Projected and Actual	0	58,602
Change of Assumptions	22,702	10,138
Changes in Proportion and Differences Between	85,540	193
Total	\$109,786	\$69,834

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$3,897)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,267
Total	\$26,370

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,188

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$17,899
2023	20,149
2024	18,656
2025	(16,752)
2026	0
Thereafter	0
Total	\$39,952

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$118,044	\$45,134	(\$15,683)

PERF Net Pension Liability - Unaudited

GEO ACADEMIES, INC - 1946000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	643
- Net Difference Between Projected and Actual Investment	(58,602)
- Change of Assumptions	12,564
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,347
Pension Expense/Income	26,370
Contributions	(21,188)
Total Activity in FY 2021	45,134
Net Pension Liability as of 2021	\$45,134

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1947000
 Submission Unit Name: MIAMI COUNTY SOLID WASTE DISTRICT

Wages: \$68,820 Proportionate Share: 0.0000125

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$16,448

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$563	\$328
Net Difference Between Projected and Actual	0	21,356
Change of Assumptions	8,274	3,695
Changes in Proportion and Differences Between	31,174	81
Total	\$40,011	\$25,460

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,420)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,025
Total	\$9,605

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,708

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$6,519
2023	7,339
2024	6,796
2025	(6,103)
2026	0
Thereafter	0
Total	\$14,551

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,019	\$16,448	(\$5,716)

PERF Net Pension Liability - Unaudited
MIAMI COUNTY SOLID WASTE DISTRICT - 1947000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	235
- Net Difference Between Projected and Actual Investment	(21,356)
- Change of Assumptions	4,579
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,093
Pension Expense/Income	9,605
Contributions	(7,708)
Total Activity in FY 2021	16,448
Net Pension Liability as of 2021	\$16,448

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1948000
 Submission Unit Name: TOWN OF ROSEDALE

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

TOWN OF ROSEDALE - 1948000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1949000
 Submission Unit Name: BAUGO TOWNSHIP

Wages: \$778,666 Proportionate Share: 0.0001412

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$185,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,355	\$3,710
Net Difference Between Projected and Actual	0	241,241
Change of Assumptions	93,457	41,734
Changes in Proportion and Differences Between	352,139	802
Total	\$451,951	\$287,487

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$16,041)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	124,588
Total	\$108,547

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,213

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$73,677
2023	82,941
2024	76,805
2025	(68,959)
2026	0
Thereafter	0
Total	\$164,464

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$485,942	\$185,798	(\$64,563)

PERF Net Pension Liability - Unaudited

BAUGO TOWNSHIP - 1949000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,645
- Net Difference Between Projected and Actual Investment	(241,241)
- Change of Assumptions	51,723
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	351,337
Pension Expense/Income	108,547
Contributions	(87,213)
Total Activity in FY 2021	185,798
Net Pension Liability as of 2021	\$185,798

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1950000
 Submission Unit Name: SANKOFA SCHOOL OF SUCCESS, INC

Wages: \$217,433 Proportionate Share: 0.0000394

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$51,844

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,773	\$1,035
Net Difference Between Projected and Actual	0	67,315
Change of Assumptions	26,078	11,645
Changes in Proportion and Differences Between	98,260	2,286
Total	\$126,111	\$82,281

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,476)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	34,033
Total	\$29,557

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,543

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$19,828
2023	22,413
2024	20,831
2025	(19,242)
2026	0
Thereafter	0
Total	\$43,830

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$135,596	\$51,844	(\$18,015)

PERF Net Pension Liability - Unaudited

SANKOFA SCHOOL OF SUCCESS, INC - 1950000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	738
- Net Difference Between Projected and Actual Investment	(67,315)
- Change of Assumptions	14,433
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,974
Pension Expense/Income	29,557
Contributions	(21,543)
Total Activity in FY 2021	51,844
Net Pension Liability as of 2021	\$51,844

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1951000
 Submission Unit Name: KINGMAN-MILLCREEK PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

KINGMAN-MILLCREEK PUBLIC LIBRARY - 1951000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1952000
 Submission Unit Name: BORDON-HENRYVILLE SCHOOL CORPORATION

Wages: \$1,310,960 Proportionate Share: 0.0002378

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$312,909

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,702	\$6,248
Net Difference Between Projected and Actual	0	406,283
Change of Assumptions	157,395	70,285
Changes in Proportion and Differences Between	593,050	15,342
Total	\$761,147	\$498,158

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$27,016)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	204,860
Total	\$177,844

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,924

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$119,119
2023	134,721
2024	125,285
2025	(116,136)
2026	0
Thereafter	0
Total	\$262,989

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$818,393	\$312,909	(\$108,732)

PERF Net Pension Liability - Unaudited
BORDON-HENRYVILLE SCHOOL CORPORATION - 1952000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,454
- Net Difference Between Projected and Actual Investment	(406,283)
- Change of Assumptions	87,110
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	577,708
Pension Expense/Income	177,844
Contributions	(127,924)
Total Activity in FY 2021	312,909
Net Pension Liability as of 2021	\$312,909

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1953000
 Submission Unit Name: SILVER CREEK SCHOOL CORPORATION

Wages: \$2,858,222 Proportionate Share: 0.0005184

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$682,135

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,331	\$13,620
Net Difference Between Projected and Actual	0	885,691
Change of Assumptions	343,119	153,221
Changes in Proportion and Differences Between	1,292,838	41,396
Total	\$1,659,288	\$1,093,928

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$58,894)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	443,772
Total	\$384,878

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$268,103

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$256,860
2023	290,870
2024	270,803
2025	(253,173)
2026	0
Thereafter	0
Total	\$565,360

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,784,083	\$682,135	(\$237,035)

PERF Net Pension Liability - Unaudited
SILVER CREEK SCHOOL CORPORATION - 1953000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,711
- Net Difference Between Projected and Actual Investment	(885,691)
- Change of Assumptions	189,898
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,251,442
Pension Expense/Income	384,878
Contributions	(268,103)
Total Activity in FY 2021	682,135
Net Pension Liability as of 2021	\$682,135

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1954000
 Submission Unit Name: NEW CARLISLE-OLIVE TOWNSHIP FIRE TERRITORY

Wages: \$1,462,829 Proportionate Share: 0.0002653

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$349,094

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,940	\$6,970
Net Difference Between Projected and Actual	0	453,267
Change of Assumptions	175,597	78,413
Changes in Proportion and Differences Between	661,632	39,236
Total	\$849,169	\$577,886

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$30,140)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	220,705
Total	\$190,565

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,754

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$125,051
2023	142,456
2024	133,340
2025	(129,564)
2026	0
Thereafter	0
Total	\$271,283

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$913,035	\$349,094	(\$121,307)

PERF Net Pension Liability - Unaudited

NEW CARLISLE-OLIVE TOWNSHIP FIRE TERRITORY - 1954000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,970
- Net Difference Between Projected and Actual Investment	(453,267)
- Change of Assumptions	97,184
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	622,396
Pension Expense/Income	190,565
Contributions	(112,754)
Total Activity in FY 2021	349,094
Net Pension Liability as of 2021	\$349,094

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1955000
 Submission Unit Name: MARION COUNTY SOIL AND WATER CONSERVATION DISTRICT

Wages: \$130,991 Proportionate Share: 0.0000238

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$31,317

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,071	\$625
Net Difference Between Projected and Actual	0	40,662
Change of Assumptions	15,753	7,034
Changes in Proportion and Differences Between	59,354	4,322
Total	\$76,178	\$52,643

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,704)
Specific Liabilities of Individual Employers	\$43,316
Net Amortization of Deferred Amounts from Changes in	19,514
Total	\$60,126

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,344

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$10,934
2023	12,495
2024	11,728
2025	(11,622)
2026	0
Thereafter	0
Total	\$23,535

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$81,908	\$31,317	(\$10,882)

PERF Net Pension Liability - Unaudited

MARION COUNTY SOIL AND WATER CONSERVATION DISTRICT - 1955000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	446
- Net Difference Between Projected and Actual Investment	(40,662)
- Change of Assumptions	8,719
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,032
Pension Expense/Income	60,126
Contributions	(52,344)
Total Activity in FY 2021	31,317
Net Pension Liability as of 2021	\$31,317

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1956000
 Submission Unit Name: NEW ALBANY-FLOYD COUNTY INDIANA BUILDING AUTHORITY

Wages: \$295,090 Proportionate Share: 0.0000535

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$70,398

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,408	\$1,406
Net Difference Between Projected and Actual	0	91,405
Change of Assumptions	35,411	15,813
Changes in Proportion and Differences Between	133,424	12,499
Total	\$171,243	\$121,123

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$6,078)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	42,881
Total	\$36,803

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,525

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$23,591
2023	27,101
2024	25,556
2025	(26,128)
2026	0
Thereafter	0
Total	\$50,120

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$184,121	\$70,398	(\$24,463)

PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD COUNTY INDIANA BUILDING AUTHORITY - 1956000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,002
- Net Difference Between Projected and Actual Investment	(91,405)
- Change of Assumptions	19,598
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	120,925
Pension Expense/Income	36,803
Contributions	(16,525)
Total Activity in FY 2021	70,398
Net Pension Liability as of 2021	\$70,398

PERF - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2021

Submission Unit #: 1957000
 Submission Unit Name: LAFAYETTE HOUSING AUTHORITY

Wages: \$462,044 Proportionate Share: 0.0000838

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$110,268

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,771	\$2,202
Net Difference Between Projected and Actual	0	143,173
Change of Assumptions	55,466	24,768
Changes in Proportion and Differences Between	208,989	19,586
Total	\$268,226	\$189,729

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,520)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	67,164
Total	\$57,644

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,873

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$36,950
2023	42,448
2024	40,024
2025	(40,925)
2026	0
Thereafter	0
Total	\$78,497

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$288,399	\$110,268	(\$38,317)

PERF Net Pension Liability - Unaudited

LAFAYETTE HOUSING AUTHORITY - 1957000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,569
- Net Difference Between Projected and Actual Investment	(143,173)
- Change of Assumptions	30,698
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	189,403
Pension Expense/Income	57,644
Contributions	(25,873)
Total Activity in FY 2021	110,268
Net Pension Liability as of 2021	\$110,268

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1958000
 Submission Unit Name: BATTLE GROUND CONSERVANCY DISTRICT

Wages: \$68,031 Proportionate Share: 0.0000123

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$16,185

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$554	\$323
Net Difference Between Projected and Actual	0	21,015
Change of Assumptions	8,141	3,635
Changes in Proportion and Differences Between	30,675	3,082
Total	\$39,370	\$28,055

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,397)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,784
Total	\$8,387

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,517

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$5,349
2023	6,156
2024	5,816
2025	(6,006)
2026	0
Thereafter	0
Total	\$11,315

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,331	\$16,185	(\$5,624)

PERF Net Pension Liability - Unaudited
BATTLE GROUND CONSERVANCY DISTRICT - 1958000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	231
- Net Difference Between Projected and Actual Investment	(21,015)
- Change of Assumptions	4,506
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,593
Pension Expense/Income	8,387
Contributions	(3,517)
Total Activity in FY 2021	16,185
Net Pension Liability as of 2021	\$16,185

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1959000
 Submission Unit Name: OTWELL MILLER ACADEMY

Wages: \$41,068 Proportionate Share: 0.0000074

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$9,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$333	\$194
Net Difference Between Projected and Actual	0	12,643
Change of Assumptions	4,898	2,187
Changes in Proportion and Differences Between	18,455	1,980
Total	\$23,686	\$17,004

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$841)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,842
Total	\$5,001

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,946

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$3,174
2023	3,659
2024	3,462
2025	(3,613)
2026	0
Thereafter	0
Total	\$6,682

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,467	\$9,737	(\$3,384)

PERF Net Pension Liability - Unaudited

OTWELL MILLER ACADEMY - 1959000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	139
- Net Difference Between Projected and Actual Investment	(12,643)
- Change of Assumptions	2,711
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,475
Pension Expense/Income	5,001
Contributions	(1,946)
Total Activity in FY 2021	9,737
Net Pension Liability as of 2021	\$9,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1960000

Submission Unit Name: WASHINGTON TOWNSHIP- NOBLE COUNTY

Wages: \$6,375 Proportionate Share: 0.0000012

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$1,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54	\$32
Net Difference Between Projected and Actual	0	2,050
Change of Assumptions	794	355
Changes in Proportion and Differences Between	2,993	378
Total	\$3,841	\$2,815

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$136)
Specific Liabilities of Individual Employers	\$1,814
Net Amortization of Deferred Amounts from Changes in	927
Total	\$2,605

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,052

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$494
2023	573
2024	546
2025	(587)
2026	0
Thereafter	0
Total	\$1,026

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,130	\$1,579	(\$549)

PERF Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP- NOBLE COUNTY - 1960000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22
- Net Difference Between Projected and Actual Investment	(2,050)
- Change of Assumptions	439
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,615
Pension Expense/Income	2,605
Contributions	(2,052)
Total Activity in FY 2021	1,579
Net Pension Liability as of 2021	\$1,579

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 1961000
 Submission Unit Name: TOWN OF SHADELAND

Wages: \$27,482 Proportionate Share: 0.0000050

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$6,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$225	\$131
Net Difference Between Projected and Actual	0	8,543
Change of Assumptions	3,309	1,478
Changes in Proportion and Differences Between	12,469	2,134
Total	\$16,003	\$12,286

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$568)
Specific Liabilities of Individual Employers	\$3,675
Net Amortization of Deferred Amounts from Changes in	3,667
Total	\$6,774

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,912

Amortization of Net Deferred Outflows/(Inflows) of	
2022	\$1,863
2023	2,191
2024	2,105
2025	(2,442)
2026	0
Thereafter	0
Total	\$3,717

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,208	\$6,579	(\$2,286)

PERF Net Pension Liability - Unaudited

TOWN OF SHADELAND - 1961000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	94
- Net Difference Between Projected and Actual Investment	(8,543)
- Change of Assumptions	1,831
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,335
Pension Expense/Income	6,774
Contributions	(3,912)
Total Activity in FY 2021	6,579
Net Pension Liability as of 2021	\$6,579

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8003000
 Submission Unit Name: INDIANA WHITE RIVER STATE PARK DEVELOPMENT COMMISS

Wages: \$690,369 Proportionate Share: 0.0001252

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$368,186	\$164,744

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,635	\$3,289
Net Difference Between Projected and Actual	0	213,905
Change of Assumptions	82,867	37,005
Changes in Proportion and Differences Between	18,457	717
Total	\$106,959	\$254,916

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$14,224)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,728
Total	\$16,504

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,321

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$33,914)
2023	(32,603)
2024	(20,296)
2025	(61,144)
2026	0
Thereafter	0
Total	(\$147,957)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$430,878	\$164,744	(\$57,247)

PERF Net Pension Liability - Unaudited

INDIANA WHITE RIVER STATE PARK DEVELOPMENT COMMISS - 8003000

Net Pension Liability as of 2020	\$368,186
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	766
- Net Difference Between Projected and Actual Investment	(245,416)
- Change of Assumptions	122,577
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,552)
Pension Expense/Income	16,504
Contributions	(77,321)
Total Activity in FY 2021	(203,442)
Net Pension Liability as of 2021	\$164,744

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8004000
 Submission Unit Name: INDIANA HOUSING AND COMMUNITY DEV AUTHORITY

Wages: \$6,016,439 Proportionate Share: 0.0010912

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,091,072	\$1,435,853

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,110	\$28,670
Net Difference Between Projected and Actual	0	1,864,324
Change of Assumptions	722,243	322,520
Changes in Proportion and Differences Between	207,606	7,305
Total	\$978,959	\$2,222,819

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$123,968)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	114,738
Total	(\$9,230)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$672,483

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$299,351)
2023	(262,680)
2024	(148,914)
2025	(532,915)
2026	0
Thereafter	0
Total	(\$1,243,860)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,755,385	\$1,435,853	(\$498,944)

PERF Net Pension Liability - Unaudited

INDIANA HOUSING AND COMMUNITY DEV AUTHORITY - 8004000

Net Pension Liability as of 2020	\$3,091,072
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,177
- Net Difference Between Projected and Actual Investment	(2,128,870)
- Change of Assumptions	1,043,773
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	104,414
Pension Expense/Income	(9,230)
Contributions	(672,483)
Total Activity in FY 2021	(1,655,219)
Net Pension Liability as of 2021	\$1,435,853

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8005000
 Submission Unit Name: INDIANA BOARD FOR DEPOSITORIES

Wages: \$257,322 Proportionate Share: 0.0000467

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$107,224	\$61,450

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,102	\$1,227
Net Difference Between Projected and Actual	0	79,787
Change of Assumptions	30,910	13,803
Changes in Proportion and Differences Between	41,681	29,792
Total	\$74,693	\$124,609

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,305)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,793
Total	\$3,488

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,820

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$9,376)
2023	(17,384)
2024	(349)
2025	(22,807)
2026	0
Thereafter	0
Total	(\$49,916)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$160,719	\$61,450	(\$21,353)

PERF Net Pension Liability - Unaudited

INDIANA BOARD FOR DEPOSITORIES - 8005000

Net Pension Liability as of 2020	\$107,224
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	415
- Net Difference Between Projected and Actual Investment	(88,964)
- Change of Assumptions	39,448
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,659
Pension Expense/Income	3,488
Contributions	(28,820)
Total Activity in FY 2021	(45,774)
Net Pension Liability as of 2021	\$61,450

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8006000
 Submission Unit Name: INDIANA BOND BANK

Wages: \$353,868 Proportionate Share: 0.0000642

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$189,379	\$84,477

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,889	\$1,687
Net Difference Between Projected and Actual	0	109,686
Change of Assumptions	42,493	18,975
Changes in Proportion and Differences Between	11,130	379
Total	\$56,512	\$130,727

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$7,294)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,271
Total	\$9,977

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,633

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$16,379)
2023	(15,932)
2024	(10,551)
2025	(31,353)
2026	0
Thereafter	0
Total	(\$74,215)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$220,945	\$84,477	(\$29,355)

PERF Net Pension Liability - Unaudited

INDIANA BOND BANK - 8006000

Net Pension Liability as of 2020	\$189,379
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	390
- Net Difference Between Projected and Actual Investment	(125,894)
- Change of Assumptions	62,977
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,719)
Pension Expense/Income	9,977
Contributions	(39,633)
Total Activity in FY 2021	(104,902)
Net Pension Liability as of 2021	\$84,477

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8008000
 Submission Unit Name: IVY TECH COMMUNITY COLLEGE OF INDIANA

Wages: \$10,869,126 Proportionate Share: 0.0019714

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$6,880,760	\$2,594,062

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$88,724	\$51,796
Net Difference Between Projected and Actual	0	3,368,153
Change of Assumptions	1,304,830	582,675
Changes in Proportion and Differences Between	4,525	1,857,117
Total	\$1,398,079	\$5,859,741

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$223,965)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,627,057)
Total	(\$1,851,022)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,202,591

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,741,360)
2023	(1,174,604)
2024	(582,916)
2025	(962,782)
2026	0
Thereafter	0
Total	(\$4,461,662)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,784,610	\$2,594,062	(\$901,409)

PERF Net Pension Liability - Unaudited
IVY TECH COMMUNITY COLLEGE OF INDIANA - 8008000

Net Pension Liability as of 2020	\$6,880,760
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,404
- Net Difference Between Projected and Actual Investment	(3,957,035)
- Change of Assumptions	2,155,818
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	560,728
Pension Expense/Income	(1,851,022)
Contributions	(1,202,591)
Total Activity in FY 2021	(4,286,698)
Net Pension Liability as of 2021	\$2,594,062

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8009000
 Submission Unit Name: INDIANA UNIVERSITY

Wages: \$103,914,876 Proportionate Share: 0.0188476

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$58,279,716	\$24,800,571

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$848,251	\$495,194
Net Difference Between Projected and Actual	0	32,201,275
Change of Assumptions	12,474,850	5,570,677
Changes in Proportion and Differences Between	46,358	4,267,135
Total	\$13,369,459	\$42,534,281

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$2,141,224)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,051,133)
Total	(\$4,192,357)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,585,215

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$8,721,403)
2023	(7,056,931)
2024	(4,181,812)
2025	(9,204,676)
2026	0
Thereafter	0
Total	(\$29,164,822)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$64,864,367	\$24,800,571	(\$8,617,937)

PERF Net Pension Liability - Unaudited

INDIANA UNIVERSITY - 8009000

Net Pension Liability as of 2020	\$58,279,716
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	102,988
- Net Difference Between Projected and Actual Investment	(37,189,077)
- Change of Assumptions	19,047,230
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,662,714)
Pension Expense/Income	(4,192,357)
Contributions	(9,585,215)
Total Activity in FY 2021	(33,479,145)
Net Pension Liability as of 2021	\$24,800,571

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8010000
 Submission Unit Name: PURDUE UNIVERSITY

Wages: \$88,623,625 Proportionate Share: 0.0160742

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$49,761,902	\$21,151,199

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$723,432	\$422,327
Net Difference Between Projected and Actual	0	27,462,899
Change of Assumptions	10,639,192	4,750,959
Changes in Proportion and Differences Between	51,502	3,841,141
Total	\$11,414,126	\$36,477,326

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$1,826,146)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,995,718)
Total	(\$3,821,864)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,237,917

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$7,542,999)
2023	(6,103,156)
2024	(3,566,826)
2025	(7,850,219)
2026	0
Thereafter	0
Total	(\$25,063,200)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$55,319,659	\$21,151,199	(\$7,349,819)

PERF Net Pension Liability - Unaudited

PURDUE UNIVERSITY - 8010000

Net Pension Liability as of 2020	\$49,761,902
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87,585
- Net Difference Between Projected and Actual Investment	(31,721,714)
- Change of Assumptions	16,256,533
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,173,326)
Pension Expense/Income	(3,821,864)
Contributions	(8,237,917)
Total Activity in FY 2021	(28,610,703)
Net Pension Liability as of 2021	\$21,151,199

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8011000
 Submission Unit Name: INDIANA STATE UNIVERSITY

Wages: \$16,583,853 Proportionate Share: 0.0030079

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$10,101,407	\$3,957,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$135,373	\$79,028
Net Difference Between Projected and Actual	0	5,139,021
Change of Assumptions	1,990,869	889,028
Changes in Proportion and Differences Between	8,472	1,491,218
Total	\$2,134,714	\$7,598,295

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$341,719)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(793,147)
Total	(\$1,134,866)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,814,472

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$1,741,416)
2023	(1,454,736)
2024	(798,449)
2025	(1,468,980)
2026	0
Thereafter	0
Total	(\$5,463,581)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,351,744	\$3,957,938	(\$1,375,342)

PERF Net Pension Liability - Unaudited

INDIANA STATE UNIVERSITY - 8011000

Net Pension Liability as of 2020	\$10,101,407
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,001
- Net Difference Between Projected and Actual Investment	(6,003,538)
- Change of Assumptions	3,206,552
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(410,146)
Pension Expense/Income	(1,134,866)
Contributions	(1,814,472)
Total Activity in FY 2021	(6,143,469)
Net Pension Liability as of 2021	\$3,957,938

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8012000
 Submission Unit Name: UNIVERSITY OF SOUTHERN INDIANA

Wages: \$7,891,885 Proportionate Share: 0.0014314

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,450,249	\$1,883,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,421	\$37,608
Net Difference Between Projected and Actual	0	2,445,558
Change of Assumptions	947,415	423,071
Changes in Proportion and Differences Between	0	662,186
Total	\$1,011,836	\$3,568,423

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$162,617)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(403,027)
Total	(\$565,644)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$536,942

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$841,621)
2023	(651,517)
2024	(364,392)
2025	(699,057)
2026	0
Thereafter	0
Total	(\$2,556,587)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,926,190	\$1,883,504	(\$654,498)

PERF Net Pension Liability - Unaudited

UNIVERSITY OF SOUTHERN INDIANA - 8012000

Net Pension Liability as of 2020	\$4,450,249
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,717
- Net Difference Between Projected and Actual Investment	(2,826,427)
- Change of Assumptions	1,451,590
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(97,039)
Pension Expense/Income	(565,644)
Contributions	(536,942)
Total Activity in FY 2021	(2,566,745)
Net Pension Liability as of 2021	\$1,883,504

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8013000
 Submission Unit Name: BALL STATE UNIVERSITY

Wages: \$46,489,506 Proportionate Share: 0.0084321

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$28,393,518	\$11,095,359

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$379,493	\$221,541
Net Difference Between Projected and Actual	0	14,406,310
Change of Assumptions	5,581,038	2,492,228
Changes in Proportion and Differences Between	4,095	3,756,387
Total	\$5,964,626	\$20,876,466

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$957,948)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,911,507)
Total	(\$2,869,455)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,142,978

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$4,759,706)
2023	(3,789,664)
2024	(2,244,452)
2025	(4,118,018)
2026	0
Thereafter	0
Total	(\$14,911,840)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,019,229	\$11,095,359	(\$3,855,520)

PERF Net Pension Liability - Unaudited

BALL STATE UNIVERSITY - 8013000

Net Pension Liability as of 2020	\$28,393,518
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,120
- Net Difference Between Projected and Actual Investment	(16,836,336)
- Change of Assumptions	9,004,832
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,490,342)
Pension Expense/Income	(2,869,455)
Contributions	(5,142,978)
Total Activity in FY 2021	(17,298,159)
Net Pension Liability as of 2021	\$11,095,359

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8014000
 Submission Unit Name: VINCENNES UNIVERSITY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

VINCENNES UNIVERSITY - 8014000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8015000
 Submission Unit Name: INDIANA FINANCE AUTHORITY

Wages: \$3,161,609 Proportionate Share: 0.0005734

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,662,123	\$754,507

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,806	\$15,065
Net Difference Between Projected and Actual	0	979,658
Change of Assumptions	379,522	169,477
Changes in Proportion and Differences Between	169,473	3,303
Total	\$574,801	\$1,167,503

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$65,142)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	77,857
Total	\$12,715

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$354,100

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$126,068)
2023	(99,421)
2024	(87,180)
2025	(280,033)
2026	0
Thereafter	0
Total	(\$592,702)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,973,367	\$754,507	(\$262,183)

PERF Net Pension Liability - Unaudited

INDIANA FINANCE AUTHORITY - 8015000

Net Pension Liability as of 2020	\$1,662,123
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,609
- Net Difference Between Projected and Actual Investment	(1,121,909)
- Change of Assumptions	556,362
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,293)
Pension Expense/Income	12,715
Contributions	(354,100)
Total Activity in FY 2021	(907,616)
Net Pension Liability as of 2021	\$754,507

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8019000
 Submission Unit Name: INDIANA STADIUM AND CONV BLDG AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited

INDIANA STADIUM AND CONV BLDG AUTHORITY - 8019000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8021000
 Submission Unit Name: NORTHWEST INDIANA LAW ENFORCEMENT ACADEMY

Wages: \$239,694 Proportionate Share: 0.0000435

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$125,648	\$57,239

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,958	\$1,143
Net Difference Between Projected and Actual	0	74,320
Change of Assumptions	28,792	12,857
Changes in Proportion and Differences Between	6,401	264
Total	\$37,151	\$88,584

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$4,942)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(709)
Total	(\$5,651)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,846

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$12,833)
2023	(10,845)
2024	(6,511)
2025	(21,244)
2026	0
Thereafter	0
Total	(\$51,433)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$149,706	\$57,239	(\$19,890)

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA LAW ENFORCEMENT ACADEMY - 8021000

Net Pension Liability as of 2020	\$125,648
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	276
- Net Difference Between Projected and Actual Investment	(85,073)
- Change of Assumptions	42,115
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,770
Pension Expense/Income	(5,651)
Contributions	(26,846)
Total Activity in FY 2021	(68,409)
Net Pension Liability as of 2021	\$57,239

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8022000
 Submission Unit Name: PUBLIC EMPLOYEES RETIREMENT FUND

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	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	
2022	\$0
2023	0
2024	0
2025	0
2026	0
Thereafter	0
Total	\$0

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

PERF Net Pension Liability - Unaudited
PUBLIC EMPLOYEES RETIREMENT FUND - 8022000

Net Pension Liability as of 2020	\$0
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2021	0
Net Pension Liability as of 2021	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8023000
 Submission Unit Name: STATEWIDE 911 BOARD

Wages: \$250,740 Proportionate Share: 0.0000455

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$137,428	\$59,871

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,048	\$1,195
Net Difference Between Projected and Actual	0	77,737
Change of Assumptions	30,116	13,448
Changes in Proportion and Differences Between	7,440	14,580
Total	\$39,604	\$106,960

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$5,169)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,904)
Total	(\$10,073)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,083

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$16,904)
2023	(19,981)
2024	(8,250)
2025	(22,221)
2026	0
Thereafter	0
Total	(\$67,356)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$156,589	\$59,871	(\$20,805)

PERF Net Pension Liability - Unaudited

STATEWIDE 911 BOARD - 8023000

Net Pension Liability as of 2020	\$137,428
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	263
- Net Difference Between Projected and Actual Investment	(89,499)
- Change of Assumptions	45,302
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,533
Pension Expense/Income	(10,073)
Contributions	(28,083)
Total Activity in FY 2021	(77,557)
Net Pension Liability as of 2021	\$59,871

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8024000
 Submission Unit Name: NORTHWEST INDIANA REGIONAL DEVELOPMENT AUTHORITY

Wages: \$474,343 Proportionate Share: 0.0000860

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$276,064	\$113,163

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,870	\$2,260
Net Difference Between Projected and Actual	0	146,932
Change of Assumptions	56,922	25,419
Changes in Proportion and Differences Between	2,897	15,214
Total	\$63,689	\$189,825

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$9,770)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,573)
Total	(\$17,343)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,127

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$35,615)
2023	(29,019)
2024	(19,501)
2025	(42,001)
2026	0
Thereafter	0
Total	(\$126,136)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$295,971	\$113,163	(\$39,323)

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA REGIONAL DEVELOPMENT AUTHORITY - 8024000

Net Pension Liability as of 2020	\$276,064
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	426
- Net Difference Between Projected and Actual Investment	(170,559)
- Change of Assumptions	89,023
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,321)
Pension Expense/Income	(17,343)
Contributions	(53,127)
Total Activity in FY 2021	(162,901)
Net Pension Liability as of 2021	\$113,163

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8025000
 Submission Unit Name: HOOSIER LOTTERY

Wages: \$2,791,917 Proportionate Share: 0.0005064

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,495,397	\$666,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,791	\$13,305
Net Difference Between Projected and Actual	0	865,188
Change of Assumptions	335,176	149,674
Changes in Proportion and Differences Between	50,974	13,690
Total	\$408,941	\$1,041,857

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$57,531)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	18,884
Total	(\$38,647)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$305,594

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$159,583)
2023	(140,899)
2024	(85,121)
2025	(247,313)
2026	0
Thereafter	0
Total	(\$632,916)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,742,785	\$666,345	(\$231,548)

PERF Net Pension Liability - Unaudited

HOOSIER LOTTERY - 8025000

Net Pension Liability as of 2020	\$1,495,397
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,070
- Net Difference Between Projected and Actual Investment	(993,170)
- Change of Assumptions	497,080
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,209
Pension Expense/Income	(38,647)
Contributions	(305,594)
Total Activity in FY 2021	(829,052)
Net Pension Liability as of 2021	\$666,345

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8026000
 Submission Unit Name: INDIANA STATE MUSEUM & HISTORIC SITES CORPORATION

Wages: \$5,003,157 Proportionate Share: 0.0009075

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,175,038	\$1,194,132

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,843	\$23,843
Net Difference Between Projected and Actual	0	1,550,471
Change of Assumptions	600,656	268,225
Changes in Proportion and Differences Between	0	495,676
Total	\$641,499	\$2,338,215

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$103,099)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(296,859)
Total	(\$399,958)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$539,574

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$530,319)
2023	(450,030)
2024	(273,168)
2025	(443,199)
2026	0
Thereafter	0
Total	(\$1,696,716)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,123,178	\$1,194,132	(\$414,948)

PERF Net Pension Liability - Unaudited

INDIANA STATE MUSEUM & HISTORIC SITES CORPORATION - 8026000

Net Pension Liability as of 2020	\$3,175,038
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,376
- Net Difference Between Projected and Actual Investment	(1,822,203)
- Change of Assumptions	993,976
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(216,523)
Pension Expense/Income	(399,958)
Contributions	(539,574)
Total Activity in FY 2021	(1,980,906)
Net Pension Liability as of 2021	\$1,194,132

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 8027000
 Submission Unit Name: INDIANA ECONOMIC DEVELOPMENT AUTHORITY

Wages: \$6,421,896 Proportionate Share: 0.0011648

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,448,988	\$1,532,699

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,423	\$30,603
Net Difference Between Projected and Actual	0	1,990,070
Change of Assumptions	770,958	344,273
Changes in Proportion and Differences Between	63,613	136,830
Total	\$886,994	\$2,501,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$132,330)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	48,032
Total	(\$84,298)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$675,736

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$463,184)
2023	(378,869)
2024	(203,870)
2025	(568,859)
2026	0
Thereafter	0
Total	(\$1,614,782)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,008,681	\$1,532,699	(\$532,597)

PERF Net Pension Liability - Unaudited

INDIANA ECONOMIC DEVELOPMENT AUTHORITY - 8027000

Net Pension Liability as of 2020	\$3,448,988
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,021
- Net Difference Between Projected and Actual Investment	(2,285,248)
- Change of Assumptions	1,145,310
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,338)
Pension Expense/Income	(84,298)
Contributions	(675,736)
Total Activity in FY 2021	(1,916,289)
Net Pension Liability as of 2021	\$1,532,699

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2021

Submission Unit #: 9100000
 Submission Unit Name: STATE OF INDIANA

Wages: \$1,456,690,349 Proportionate Share: 0.2642073

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$786,970,976	\$347,656,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,890,820	\$6,941,673
Net Difference Between Projected and Actual	0	451,400,291
Change of Assumptions	174,873,519	78,090,227
Changes in Proportion and Differences Between	28,877,954	0
Total	\$215,642,293	\$536,432,191

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$30,015,870)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,922,757
Total	(\$17,093,113)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$181,825,249

Amortization of Net Deferred Outflows/(Inflows) of	
2022	(\$82,150,365)
2023	(68,376,478)
2024	(41,230,986)
2025	(129,032,069)
2026	0
Thereafter	0
Total	(\$320,789,898)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$909,274,349	\$347,656,576	(\$120,806,988)

PERF Net Pension Liability - Unaudited

STATE OF INDIANA - 9100000

Net Pension Liability as of 2020	\$786,970,976
Activity in FY 2021	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,572,371
- Net Difference Between Projected and Actual Investment	(518,752,292)
- Change of Assumptions	260,755,145
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,028,738
Pension Expense/Income	(17,093,113)
Contributions	(181,825,249)
Total Activity in FY 2021	(439,314,400)
Net Pension Liability as of 2021	\$347,656,576