

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 1005  
 Submission Unit Name: ADAMS CENTRAL COMM SCHOOLS

Wages: \$5,626,625      Proportionate Share: 0.0013361

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$898,128	\$1,451,474

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$356,289	\$152,116
<b>Net Difference Between Projected and Actual</b>	559,892	0
<b>Change of Assumptions</b>	636,308	259,137
<b>Changes in Proportion and Differences Between</b>	42,529	135,663
<b>Total</b>	\$1,595,018	\$546,916

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$555,183
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(14,431)
<b>Total</b>	\$540,752

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$325,863

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$155,011
<b>2025</b>	86,399
<b>2026</b>	403,841
<b>2027</b>	126,363
<b>2028</b>	51,780
<b>Thereafter</b>	224,708
<b>Total</b>	\$1,048,102

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,512,087	\$1,451,474	(\$214,179)

# TRF 1996 Net Pension Liability - Unaudited

## ADAMS CENTRAL COMM SCHOOLS - 1005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$898,128</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	110,337
- Net Difference Between Projected and Actual Investment	274,516
- Change of Assumptions	(58,504)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,108
Pension Expense/Income	540,752
Contributions	(325,863)
Total Activity in FY 2023	553,346
Net Pension Liability as of June 30, 2023	<b>\$1,451,474</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 1006  
 Submission Unit Name: SOUTH ADAMS SCHOOLS

Wages: \$5,149,778      Proportionate Share: 0.0012229

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$794,751	\$1,328,499

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$326,102	\$139,228
<b>Net Difference Between Projected and Actual</b>	512,455	0
<b>Change of Assumptions</b>	582,398	237,181
<b>Changes in Proportion and Differences Between</b>	36,535	119,868
<b>Total</b>	\$1,457,490	\$496,277

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$508,146
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(13,779)
<b>Total</b>	\$494,367

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$292,355

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$141,307
<b>2025</b>	78,508
<b>2026</b>	369,067
<b>2027</b>	116,417
<b>2028</b>	48,169
<b>Thereafter</b>	207,745
<b>Total</b>	\$961,213

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,214,529	\$1,328,499	(\$196,033)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH ADAMS SCHOOLS - 1006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$794,751</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	103,839
- Net Difference Between Projected and Actual Investment	259,927
- Change of Assumptions	(40,312)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,282
Pension Expense/Income	494,367
Contributions	(292,355)
Total Activity in FY 2023	533,748
Net Pension Liability as of June 30, 2023	<b>\$1,328,499</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 1007  
 Submission Unit Name: NORTH ADAMS COMM SCHOOLS

Wages: \$6,476,566      Proportionate Share: 0.0015380

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,015,662	\$1,670,808

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$410,128	\$175,103
Net Difference Between Projected and Actual	644,498	0
Change of Assumptions	732,462	298,295
Changes in Proportion and Differences Between	31,138	159,860
<b>Total</b>	<b>\$1,818,226</b>	<b>\$633,258</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$639,078
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,298)
<b>Total</b>	<b>\$618,780</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$373,520

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$174,749
2025	95,769
2026	461,181
2027	142,978
2028	57,133
Thereafter	253,158
<b>Total</b>	<b>\$1,184,968</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,042,804	\$1,670,808	(\$246,544)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH ADAMS COMM SCHOOLS - 1007

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,015,662</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	128,910
- Net Difference Between Projected and Actual Investment	321,776
- Change of Assumptions	(58,524)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,724
Pension Expense/Income	618,780
Contributions	(373,520)
Total Activity in FY 2023	655,146
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,670,808</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 2013  
 Submission Unit Name: FORT WAYNE COMM SCHOOLS

Wages: \$121,486,057      Proportionate Share: 0.0288490

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$18,900,530	\$31,340,148

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,692,966	\$3,284,486
Net Difference Between Projected and Actual	12,089,151	0
Change of Assumptions	13,739,139	5,595,264
Changes in Proportion and Differences Between	1,692,458	4,267,987
<b>Total</b>	<b>\$35,213,714</b>	<b>\$13,147,737</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,987,490
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(411,791)
<b>Total</b>	<b>\$11,575,699</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,118,573

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,246,810
2025	1,765,353
2026	8,619,596
2027	2,626,688
2028	1,016,439
Thereafter	4,791,091
<b>Total</b>	<b>\$22,065,977</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$75,832,806	\$31,340,148	(\$4,624,542)

# TRF 1996 Net Pension Liability - Unaudited

## FORT WAYNE COMM SCHOOLS - 2013

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$18,900,530</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,433,775
- Net Difference Between Projected and Actual Investment	6,083,600
- Change of Assumptions	(1,024,641)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	489,758
Pension Expense/Income	11,575,699
Contributions	(7,118,573)
Total Activity in FY 2023	12,439,618
Net Pension Liability as of June 30, 2023	<b>\$31,340,148</b>



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## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 2016  
 Submission Unit Name: EAST ALLEN CO SCHOOLS

Wages: \$41,329,125      Proportionate Share: 0.0098143

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$6,473,108	\$10,661,777

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,617,112	\$1,117,367
<b>Net Difference Between Projected and Actual</b>	4,112,675	0
<b>Change of Assumptions</b>	4,673,993	1,903,484
<b>Changes in Proportion and Differences Between</b>	200,779	861,995
<b>Total</b>	\$11,604,559	\$3,882,846

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$4,078,090
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(111,161)
<b>Total</b>	\$3,966,929

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,389,501

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$1,133,478
<b>2025</b>	629,493
<b>2026</b>	2,961,273
<b>2027</b>	937,579
<b>2028</b>	389,774
<b>Thereafter</b>	1,670,116
<b>Total</b>	\$7,721,713

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,797,979	\$10,661,777	(\$1,573,249)

# TRF 1996 Net Pension Liability - Unaudited

## EAST ALLEN CO SCHOOLS - 2016

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$6,473,108</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	823,442
- Net Difference Between Projected and Actual Investment	2,055,877
- Change of Assumptions	(369,551)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	101,473
Pension Expense/Income	3,966,929
Contributions	(2,389,501)
Total Activity in FY 2023	4,188,669
Net Pension Liability as of June 30, 2023	<b>\$10,661,777</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 2017  
 Submission Unit Name: NORTHWEST ALLEN CO SCHOOLS

Wages: \$29,668,403      Proportionate Share: 0.0070453

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$4,612,389	\$7,653,671

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,878,722	\$802,114
<b>Net Difference Between Projected and Actual</b>	2,952,327	0
<b>Change of Assumptions</b>	3,355,276	1,366,436
<b>Changes in Proportion and Differences Between</b>	251,990	594,540
<b>Total</b>	\$8,438,315	\$2,763,090

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,927,500
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(43,018)
<b>Total</b>	\$2,884,482

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,712,204

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$850,459
<b>2025</b>	488,668
<b>2026</b>	2,162,565
<b>2027</b>	680,796
<b>2028</b>	287,553
<b>Thereafter</b>	1,205,184
<b>Total</b>	\$5,675,225

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,519,355	\$7,653,671	(\$1,129,373)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHWEST ALLEN CO SCHOOLS - 2017

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$4,612,389</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	594,711
- Net Difference Between Projected and Actual Investment	1,486,763
- Change of Assumptions	(248,598)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,128
Pension Expense/Income	2,884,482
Contributions	(1,712,204)
Total Activity in FY 2023	3,041,282
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$7,653,671</b>

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## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 2018  
 Submission Unit Name: MSD OF SOUTHWEST ALLEN CO

Wages: \$31,899,096      Proportionate Share: 0.0075750

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$4,997,979	\$8,229,111

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,019,973	\$862,421
<b>Net Difference Between Projected and Actual</b>	3,174,298	0
<b>Change of Assumptions</b>	3,607,542	1,469,171
<b>Changes in Proportion and Differences Between</b>	237,746	663,889
<b>Total</b>	\$9,039,559	\$2,995,481

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,147,604
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(67,237)
<b>Total</b>	\$3,080,367

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,844,430

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$893,416
<b>2025</b>	504,423
<b>2026</b>	2,304,163
<b>2027</b>	735,928
<b>2028</b>	313,113
<b>Thereafter</b>	1,293,035
<b>Total</b>	\$6,044,078

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,911,730	\$8,229,111	(\$1,214,285)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF SOUTHWEST ALLEN CO - 2018

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$4,997,979</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	635,369
- Net Difference Between Projected and Actual Investment	1,586,215
- Change of Assumptions	(286,114)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,725
Pension Expense/Income	3,080,367
Contributions	(1,844,430)
Total Activity in FY 2023	3,231,132
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$8,229,111</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 3011  
 Submission Unit Name: FLAT ROCK HAWCREEK SCHOOL CORP

Wages: \$3,896,813      Proportionate Share: 0.0009254

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$566,400	\$1,005,309

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$246,770	\$105,358
Net Difference Between Projected and Actual	387,788	0
Change of Assumptions	440,715	179,481
Changes in Proportion and Differences Between	26,759	87,989
<b>Total</b>	<b>\$1,102,032</b>	<b>\$372,828</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$384,527
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,227)
<b>Total</b>	<b>\$374,300</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,331

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$107,130
2025	59,609
2026	279,478
2027	88,796
2028	37,143
Thereafter	157,048
<b>Total</b>	<b>\$729,204</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,432,517	\$1,005,309	(\$148,343)

# TRF 1996 Net Pension Liability - Unaudited

## FLAT ROCK HAWCREEK SCHOOL CORP - 3011

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$566,400</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,235
- Net Difference Between Projected and Actual Investment	207,817
- Change of Assumptions	(13,523)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,411
Pension Expense/Income	374,300
Contributions	(221,331)
Total Activity in FY 2023	438,909
Net Pension Liability as of June 30, 2023	<b>\$1,005,309</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 3013  
 Submission Unit Name: BARTHOLOMEW CONS SCHOOL CORP

Wages: \$50,669,718      Proportionate Share: 0.0120324

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,499,240	\$13,071,413

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,208,598	\$1,369,900
Net Difference Between Projected and Actual	5,042,168	0
Change of Assumptions	5,730,348	2,333,684
Changes in Proportion and Differences Between	234,786	1,015,969
<b>Total</b>	<b>\$14,215,900</b>	<b>\$4,719,553</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,999,767
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(136,199)
<b>Total</b>	<b>\$4,863,568</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,961,160

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,389,738
2025	771,849
2026	3,630,637
2027	1,149,479
2028	477,875
Thereafter	2,076,769
<b>Total</b>	<b>\$9,496,347</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,628,502	\$13,071,413	(\$1,928,814)

# TRF 1996 Net Pension Liability - Unaudited

## BARTHOLOMEW CONS SCHOOL CORP - 3013

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$7,499,240</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,055,187
- Net Difference Between Projected and Actual Investment	2,659,321
- Change of Assumptions	(241,165)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	196,422
Pension Expense/Income	4,863,568
Contributions	(2,961,160)
Total Activity in FY 2023	5,572,173
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$13,071,413</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 4005  
 Submission Unit Name: BENTON COMM SCHOOL CORP

Wages: \$6,685,784      Proportionate Share: 0.0015877

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,076,240	\$1,724,800

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$423,381	\$180,761
Net Difference Between Projected and Actual	665,324	0
Change of Assumptions	756,131	307,934
Changes in Proportion and Differences Between	23,555	165,867
<b>Total</b>	<b>\$1,868,391</b>	<b>\$654,562</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$659,730
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,493)
<b>Total</b>	<b>\$636,237</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$379,760

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$177,856
2025	96,325
2026	473,548
2027	146,345
2028	57,731
Thereafter	262,024
<b>Total</b>	<b>\$1,213,829</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,173,446	\$1,724,800	(\$254,511)

# TRF 1996 Net Pension Liability - Unaudited

## BENTON COMM SCHOOL CORP - 4005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,076,240</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	130,175
- Net Difference Between Projected and Actual Investment	323,354
- Change of Assumptions	(73,880)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,434
Pension Expense/Income	636,237
Contributions	(379,760)
Total Activity in FY 2023	648,560
Net Pension Liability as of June 30, 2023	<b>\$1,724,800</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 5003  
 Submission Unit Name: BLACKFORD CO SCHOOLS

Wages: \$5,685,771      Proportionate Share: 0.0013502

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$929,273	\$1,466,792

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$360,049	\$153,722
<b>Net Difference Between Projected and Actual</b>	565,800	0
<b>Change of Assumptions</b>	643,024	261,871
<b>Changes in Proportion and Differences Between</b>	32,531	157,527
<b>Total</b>	\$1,601,404	\$573,120

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$561,042
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(20,388)
<b>Total</b>	\$540,654

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$326,366

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$150,843
<b>2025</b>	81,507
<b>2026</b>	402,304
<b>2027</b>	124,011
<b>2028</b>	48,642
<b>Thereafter</b>	220,977
<b>Total</b>	\$1,028,284

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,549,151	\$1,466,792	(\$216,439)

# TRF 1996 Net Pension Liability - Unaudited

## BLACKFORD CO SCHOOLS - 5003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$929,273</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	109,238
- Net Difference Between Projected and Actual Investment	270,528
- Change of Assumptions	(69,631)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,096
Pension Expense/Income	540,654
Contributions	(326,366)
Total Activity in FY 2023	537,519
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,466,792</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 6003  
 Submission Unit Name: ZIONSVILLE COMM SCHOOLS

Wages: \$32,041,186      Proportionate Share: 0.0076087

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$4,954,587	\$8,265,721

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,028,960	\$866,258
<b>Net Difference Between Projected and Actual</b>	3,188,420	0
<b>Change of Assumptions</b>	3,623,591	1,475,708
<b>Changes in Proportion and Differences Between</b>	214,653	673,960
<b>Total</b>	\$9,055,624	\$3,015,926

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,161,607
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(74,442)
<b>Total</b>	\$3,087,165

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,855,306

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$890,484
<b>2025</b>	499,762
<b>2026</b>	2,307,512
<b>2027</b>	732,984
<b>2028</b>	308,291
<b>Thereafter</b>	1,300,665
<b>Total</b>	\$6,039,698

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,000,314	\$8,265,721	(\$1,219,687)

# TRF 1996 Net Pension Liability - Unaudited

## ZIONSVILLE COMM SCHOOLS - 6003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$4,954,587</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	645,053
- Net Difference Between Projected and Actual Investment	1,614,124
- Change of Assumptions	(255,553)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,651
Pension Expense/Income	3,087,165
Contributions	(1,855,306)
Total Activity in FY 2023	3,311,134
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$8,265,721</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 6013  
 Submission Unit Name: LEBANON COMM SCHOOL CORP

Wages: \$15,973,223      Proportionate Share: 0.0037931

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$2,413,950	\$4,120,639

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,011,480	\$431,848
<b>Net Difference Between Projected and Actual</b>	1,589,496	0
<b>Change of Assumptions</b>	1,806,438	735,672
<b>Changes in Proportion and Differences Between</b>	39,310	450,130
<b>Total</b>	\$4,446,724	\$1,617,650

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,576,129
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(69,424)
<b>Total</b>	\$1,506,705

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$931,799

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$411,613
<b>2025</b>	216,829
<b>2026</b>	1,118,030
<b>2027</b>	339,017
<b>2028</b>	127,304
<b>Thereafter</b>	616,281
<b>Total</b>	\$2,829,074

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,970,585	\$4,120,639	(\$608,040)

# TRF 1996 Net Pension Liability - Unaudited

## LEBANON COMM SCHOOL CORP - 6013

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,413,950</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	327,425
- Net Difference Between Projected and Actual Investment	822,475
- Change of Assumptions	(100,224)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,107
Pension Expense/Income	1,506,705
Contributions	(931,799)
Total Activity in FY 2023	1,706,689
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$4,120,639</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 6015  
 Submission Unit Name: WESTERN BOONE COMM SCHOOL CORP

Wages: \$6,325,611      Proportionate Share: 0.0015021

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$990,114	\$1,631,808

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$400,555	\$171,016
Net Difference Between Projected and Actual	629,454	0
Change of Assumptions	715,365	291,332
Changes in Proportion and Differences Between	14,002	161,667
<b>Total</b>	<b>\$1,759,376</b>	<b>\$624,015</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$624,161
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,267)
<b>Total</b>	<b>\$600,894</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$351,778

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$167,230
2025	90,094
2026	446,972
2027	137,033
2028	53,201
Thereafter	240,831
<b>Total</b>	<b>\$1,135,361</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,948,437	\$1,631,808	(\$240,789)

# TRF 1996 Net Pension Liability - Unaudited

## WESTERN BOONE COMM SCHOOL CORP - 6015

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$990,114</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	126,094
- Net Difference Between Projected and Actual Investment	314,850
- Change of Assumptions	(56,264)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,898
Pension Expense/Income	600,894
Contributions	(351,778)
Total Activity in FY 2023	641,694
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,631,808</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 7001  
 Submission Unit Name: BROWN CO SCHOOL CORP

Wages: \$6,949,292      Proportionate Share: 0.0016502

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,206,745	\$1,792,697

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$440,048	\$187,877
Net Difference Between Projected and Actual	691,515	0
Change of Assumptions	785,896	320,056
Changes in Proportion and Differences Between	36,020	259,413
<b>Total</b>	<b>\$1,953,479</b>	<b>\$767,346</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$685,700
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,896)
<b>Total</b>	<b>\$648,804</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$404,407

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$172,383
2025	87,641
2026	479,715
2027	137,706
2028	45,603
Thereafter	263,085
<b>Total</b>	<b>\$1,186,133</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,337,734	\$1,792,697	(\$264,530)

# TRF 1996 Net Pension Liability - Unaudited

## BROWN CO SCHOOL CORP - 7001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,206,745</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	126,092
- Net Difference Between Projected and Actual Investment	308,078
- Change of Assumptions	(119,543)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,928
Pension Expense/Income	648,804
Contributions	(404,407)
Total Activity in FY 2023	585,952
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,792,697</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 8006  
 Submission Unit Name: CARROLL CONS SCHOOL CORP

Wages: \$4,007,041      Proportionate Share: 0.0009515

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$620,327	\$1,033,663

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$253,730	\$108,329
Net Difference Between Projected and Actual	398,725	0
Change of Assumptions	453,145	184,543
Changes in Proportion and Differences Between	39,678	101,566
<b>Total</b>	<b>\$1,145,278</b>	<b>\$394,438</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$395,372
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,012)
<b>Total</b>	<b>\$386,360</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$240,675

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$111,654
2025	62,793
2026	288,865
2027	90,052
2028	36,945
Thereafter	160,531
<b>Total</b>	<b>\$750,840</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,501,124	\$1,033,663	(\$152,527)

# TRF 1996 Net Pension Liability - Unaudited

## CARROLL CONS SCHOOL CORP - 8006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$620,327</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,590
- Net Difference Between Projected and Actual Investment	201,619
- Change of Assumptions	(32,315)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,757
Pension Expense/Income	386,360
Contributions	(240,675)
Total Activity in FY 2023	413,336
Net Pension Liability as of June 30, 2023	<b>\$1,033,663</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 8009  
 Submission Unit Name: DELPHI COMM SCHOOL CORP

Wages: \$5,145,959      Proportionate Share: 0.0012220

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$800,875	\$1,327,521

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$325,862	\$139,126
Net Difference Between Projected and Actual	512,078	0
Change of Assumptions	581,969	237,007
Changes in Proportion and Differences Between	23,179	136,679
<b>Total</b>	<b>\$1,443,088</b>	<b>\$512,812</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$507,772
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,005)
<b>Total</b>	<b>\$490,767</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$278,666

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$137,967
2025	75,214
2026	365,549
2027	112,595
2028	44,390
Thereafter	194,561
<b>Total</b>	<b>\$930,276</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,212,163	\$1,327,521	(\$195,889)

# TRF 1996 Net Pension Liability - Unaudited

## DELPHI COMM SCHOOL CORP - 8009

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$800,875</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	103,061
- Net Difference Between Projected and Actual Investment	257,604
- Change of Assumptions	(43,537)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,583)
Pension Expense/Income	490,767
Contributions	(278,666)
Total Activity in FY 2023	526,646
Net Pension Liability as of June 30, 2023	<b>\$1,327,521</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 9001  
 Submission Unit Name: LOGANSPORT COMMUNITY SCHOOL CORPORATION

Wages: \$14,892,374      Proportionate Share: 0.0035365

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,332,566	\$3,841,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$943,054	\$402,634
Net Difference Between Projected and Actual	1,481,968	0
Change of Assumptions	1,684,234	685,904
Changes in Proportion and Differences Between	20,641	490,457
<b>Total</b>	<b>\$4,129,897</b>	<b>\$1,578,995</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,469,505
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(79,122)
<b>Total</b>	<b>\$1,390,383</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$875,260

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$369,373
2025	187,766
2026	1,028,006
2027	296,593
2028	99,204
Thereafter	569,960
<b>Total</b>	<b>\$2,550,902</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,296,084	\$3,841,881	(\$566,907)

**TRF 1996 Net Pension Liability - Unaudited**  
**LOGANSPORT COMMUNITY SCHOOL CORPORATION - 9001**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,332,566</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	296,716
- Net Difference Between Projected and Actual Investment	740,807
- Change of Assumptions	(133,181)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89,850
Pension Expense/Income	1,390,383
Contributions	(875,260)
Total Activity in FY 2023	1,509,315
Net Pension Liability as of June 30, 2023	<b>\$3,841,881</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 9002  
 Submission Unit Name: PIONEER REGIONAL SCHOOL CORP

Wages: \$3,521,937      Proportionate Share: 0.0008363

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$590,763	\$908,516

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$223,010	\$95,214
Net Difference Between Projected and Actual	350,451	0
Change of Assumptions	398,282	162,200
Changes in Proportion and Differences Between	21,471	102,578
<b>Total</b>	<b>\$993,214</b>	<b>\$359,992</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$347,504
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,480)
<b>Total</b>	<b>\$335,024</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$194,640

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$93,578
2025	50,632
2026	249,333
2027	76,819
2028	30,151
Thereafter	132,709
<b>Total</b>	<b>\$633,222</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,198,308	\$908,516	(\$134,060)

# TRF 1996 Net Pension Liability - Unaudited

## PIONEER REGIONAL SCHOOL CORP - 9002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$590,763</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,074
- Net Difference Between Projected and Actual Investment	162,739
- Change of Assumptions	(50,493)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(951)
Pension Expense/Income	335,024
Contributions	(194,640)
Total Activity in FY 2023	317,753
Net Pension Liability as of June 30, 2023	<b>\$908,516</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 9003  
 Submission Unit Name: SOUTHEASTERN

Wages: \$5,000,323      Proportionate Share: 0.0011874

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$825,699	\$1,289,934

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$316,636	\$135,187
<b>Net Difference Between Projected and Actual</b>	497,579	0
<b>Change of Assumptions</b>	565,491	230,296
<b>Changes in Proportion and Differences Between</b>	49,568	112,720
<b>Total</b>	\$1,429,274	\$478,203

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$493,395
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(12,180)
<b>Total</b>	\$481,215

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$295,204

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$138,406
<b>2025</b>	77,430
<b>2026</b>	359,540
<b>2027</b>	116,579
<b>2028</b>	50,308
<b>Thereafter</b>	208,808
<b>Total</b>	\$951,071

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,121,213	\$1,289,934	(\$190,342)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHEASTERN - 9003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$825,699</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95,182
- Net Difference Between Projected and Actual Investment	235,217
- Change of Assumptions	(65,345)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,170
Pension Expense/Income	481,215
Contributions	(295,204)
Total Activity in FY 2023	464,235
Net Pension Liability as of June 30, 2023	<b>\$1,289,934</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 10000  
 Submission Unit Name: WEST CLARK COMM SCHOOLS

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	168,964	1,147,004
<b>Total</b>	<b>\$168,964</b>	<b>\$1,147,004</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(144,669)
<b>Total</b>	<b>(\$144,669)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$144,669)
2025	(144,669)
2026	(144,672)
2027	(140,007)
2028	(140,011)
Thereafter	(264,012)
<b>Total</b>	<b>(\$978,040)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## WEST CLARK COMM SCHOOLS - 10000

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	144,669
Pension Expense/Income	(144,669)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 10001  
 Submission Unit Name: BORDEN-HENRYVILLE SCHOOL CORPOATION

Wages: \$7,738,719 Proportionate Share: 0.0018377

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,172,505	\$1,996,388

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$490,047	\$209,224
<b>Net Difference Between Projected and Actual</b>	770,087	0
<b>Change of Assumptions</b>	875,192	356,422
<b>Changes in Proportion and Differences Between</b>	229,247	27,775
<b>Total</b>	\$2,364,573	\$593,421

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$763,611
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	27,276
<b>Total</b>	\$790,887

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$435,453

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$260,331
<b>2025</b>	165,961
<b>2026</b>	602,581
<b>2027</b>	222,956
<b>2028</b>	120,382
<b>Thereafter</b>	398,941
<b>Total</b>	\$1,771,152

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,830,599	\$1,996,388	(\$294,586)

# TRF 1996 Net Pension Liability - Unaudited

## BORDEN-HENRYVILLE SCHOOL CORPOATION - 10001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,172,505</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	158,321
- Net Difference Between Projected and Actual Investment	397,529
- Change of Assumptions	(50,004)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,397)
Pension Expense/Income	790,887
Contributions	(435,453)
Total Activity in FY 2023	823,883
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,996,388</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 10002  
 Submission Unit Name: SILVER CREEK SCHOOL CORPORATION

Wages: \$11,804,186      Proportionate Share: 0.0028031

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,809,623	\$3,045,151

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$747,484	\$319,136
<b>Net Difference Between Projected and Actual</b>	1,174,637	0
<b>Change of Assumptions</b>	1,334,957	543,661
<b>Changes in Proportion and Differences Between</b>	395,041	29,330
<b>Total</b>	\$3,652,119	\$892,127

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,164,759
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	49,149
<b>Total</b>	\$1,213,908

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$682,899

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$404,635
<b>2025</b>	260,690
<b>2026</b>	926,680
<b>2027</b>	347,625
<b>2028</b>	191,167
<b>Thereafter</b>	629,195
<b>Total</b>	\$2,759,992

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,368,260	\$3,045,151	(\$449,342)

# TRF 1996 Net Pension Liability - Unaudited

## SILVER CREEK SCHOOL CORPORATION - 10002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,809,623</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	239,281
- Net Difference Between Projected and Actual Investment	599,638
- Change of Assumptions	(86,540)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,860)
Pension Expense/Income	1,213,908
Contributions	(682,899)
Total Activity in FY 2023	1,235,528
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$3,045,151</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 10013  
 Submission Unit Name: CLARKSVILLE COMM SCHOOL CORP

Wages: \$4,590,914      Proportionate Share: 0.0010902

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$770,784	\$1,184,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$290,716	\$124,120
Net Difference Between Projected and Actual	456,847	0
Change of Assumptions	519,200	211,444
Changes in Proportion and Differences Between	6,602	213,335
<b>Total</b>	<b>\$1,273,365</b>	<b>\$548,899</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$453,006
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,533)
<b>Total</b>	<b>\$420,473</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$250,626

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$105,725
2025	49,741
2026	308,764
2027	85,084
2028	24,230
Thereafter	150,922
<b>Total</b>	<b>\$724,466</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,865,712	\$1,184,340	(\$174,761)

# TRF 1996 Net Pension Liability - Unaudited

CLARKSVILLE COMM SCHOOL CORP - 10013

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$770,784</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86,065
- Net Difference Between Projected and Actual Investment	211,934
- Change of Assumptions	(66,146)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,856
Pension Expense/Income	420,473
Contributions	(250,626)
Total Activity in FY 2023	413,556
Net Pension Liability as of June 30, 2023	<b>\$1,184,340</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 10016  
 Submission Unit Name: GREATER CLARK CO SCHOOLS

Wages: \$39,978,620      Proportionate Share: 0.0094936

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$6,439,922	\$10,313,385

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,531,593	\$1,080,855
<b>Net Difference Between Projected and Actual</b>	3,978,286	0
<b>Change of Assumptions</b>	4,521,262	1,841,284
<b>Changes in Proportion and Differences Between</b>	217,295	1,292,960
<b>Total</b>	\$11,248,436	\$4,215,099

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,944,831
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(179,662)
<b>Total</b>	\$3,765,169

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,389,147

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$1,024,306
<b>2025</b>	536,790
<b>2026</b>	2,792,384
<b>2027</b>	834,118
<b>2028</b>	304,223
<b>Thereafter</b>	1,541,516
<b>Total</b>	\$7,033,337

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,954,984	\$10,313,385	(\$1,521,840)

# TRF 1996 Net Pension Liability - Unaudited

## GREATER CLARK CO SCHOOLS - 10016

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$6,439,922</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	777,903
- Net Difference Between Projected and Actual Investment	1,932,032
- Change of Assumptions	(443,984)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	231,490
Pension Expense/Income	3,765,169
Contributions	(2,389,147)
Total Activity in FY 2023	3,873,463
Net Pension Liability as of June 30, 2023	<b>\$10,313,385</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 10017  
 Submission Unit Name: WILSON EDUCATION CENTER

Wages: \$67,500 Proportionate Share: 0.0000160

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$17,382

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,267	\$1,822
Net Difference Between Projected and Actual	6,705	0
Change of Assumptions	7,620	3,103
Changes in Proportion and Differences Between	1,002	0
<b>Total</b>	<b>\$19,594</b>	<b>\$4,925</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,648
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	115
<b>Total</b>	<b>\$6,763</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,050

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,143
2025	1,321
2026	5,123
2027	1,818
2028	925
Thereafter	3,339
<b>Total</b>	<b>\$14,669</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,058	\$17,382	(\$2,565)

# TRF 1996 Net Pension Liability - Unaudited

## WILSON EDUCATION CENTER - 10017

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,445
- Net Difference Between Projected and Actual Investment	6,705
- Change of Assumptions	4,517
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,002
Pension Expense/Income	6,763
Contributions	(4,050)
Total Activity in FY 2023	17,382
Net Pension Liability as of June 30, 2023	<b>\$17,382</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 11015  
 Submission Unit Name: CLAY COMMUNITY SCHOOLS

Wages: \$17,220,453      Proportionate Share: 0.0040893

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$2,729,875	\$4,442,416

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,090,466	\$465,571
<b>Net Difference Between Projected and Actual</b>	1,713,618	0
<b>Change of Assumptions</b>	1,947,501	793,120
<b>Changes in Proportion and Differences Between</b>	103,349	430,654
<b>Total</b>	\$4,854,934	\$1,689,345

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,699,208
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(52,069)
<b>Total</b>	\$1,647,139

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$999,763

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$466,532
<b>2025</b>	256,538
<b>2026</b>	1,228,111
<b>2027</b>	378,700
<b>2028</b>	150,442
<b>Thereafter</b>	685,266
<b>Total</b>	\$3,165,589

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,749,180	\$4,442,416	(\$655,522)

# TRF 1996 Net Pension Liability - Unaudited

## CLAY COMMUNITY SCHOOLS - 11015

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,729,875</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	339,681
- Net Difference Between Projected and Actual Investment	846,213
- Change of Assumptions	(169,863)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,134
Pension Expense/Income	1,647,139
Contributions	(999,763)
Total Activity in FY 2023	1,712,541
Net Pension Liability as of June 30, 2023	<b>\$4,442,416</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 12001  
 Submission Unit Name: CLINTON CENTRAL SCHOOL CORP

Wages: \$4,052,918      Proportionate Share: 0.0009624

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$599,718	\$1,045,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$256,637	\$109,570
Net Difference Between Projected and Actual	403,293	0
Change of Assumptions	458,336	186,658
Changes in Proportion and Differences Between	30,948	128,443
<b>Total</b>	<b>\$1,149,214</b>	<b>\$424,671</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$399,902
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,318)
<b>Total</b>	<b>\$382,584</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$243,176

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$104,733
2025	55,311
2026	283,963
2027	87,624
2028	33,908
Thereafter	159,004
<b>Total</b>	<b>\$724,543</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,529,775	\$1,045,504	(\$154,274)

# TRF 1996 Net Pension Liability - Unaudited

## CLINTON CENTRAL SCHOOL CORP - 12001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$599,718</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,409
- Net Difference Between Projected and Actual Investment	212,736
- Change of Assumptions	(19,241)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,474
Pension Expense/Income	382,584
Contributions	(243,176)
Total Activity in FY 2023	445,786
Net Pension Liability as of June 30, 2023	<b>\$1,045,504</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 12002  
 Submission Unit Name: CLINTON PRAIRIE SCHOOL

Wages: \$4,288,477      Proportionate Share: 0.0010184

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$642,978	\$1,106,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$271,570	\$115,946
Net Difference Between Projected and Actual	426,760	0
Change of Assumptions	485,006	197,519
Changes in Proportion and Differences Between	36,701	92,962
<b>Total</b>	<b>\$1,220,037</b>	<b>\$406,427</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$423,171
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,484)
<b>Total</b>	<b>\$413,687</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$257,310

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$119,667
2025	67,370
2026	309,338
2027	98,738
2028	41,892
Thereafter	176,605
<b>Total</b>	<b>\$813,610</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,676,978	\$1,106,340	(\$163,251)

# TRF 1996 Net Pension Liability - Unaudited

## CLINTON PRAIRIE SCHOOL - 12002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$642,978</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	88,447
- Net Difference Between Projected and Actual Investment	222,457
- Change of Assumptions	(24,418)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,499
Pension Expense/Income	413,687
Contributions	(257,310)
Total Activity in FY 2023	463,362
Net Pension Liability as of June 30, 2023	<b>\$1,106,340</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 12003  
 Submission Unit Name: ROSSVILLE CONS SCHOOL

Wages: \$3,692,788      Proportionate Share: 0.0008769

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$553,034	\$952,621

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$233,837	\$99,836
<b>Net Difference Between Projected and Actual</b>	367,464	0
<b>Change of Assumptions</b>	417,618	170,075
<b>Changes in Proportion and Differences Between</b>	21,268	86,753
<b>Total</b>	\$1,040,187	\$356,664

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$364,374
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(10,329)
<b>Total</b>	\$354,045

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$213,266

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$100,879
<b>2025</b>	55,848
<b>2026</b>	264,185
<b>2027</b>	82,991
<b>2028</b>	34,036
<b>Thereafter</b>	145,584
<b>Total</b>	\$683,523

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,305,029	\$952,621	(\$140,569)

# TRF 1996 Net Pension Liability - Unaudited

## ROSSVILLE CONS SCHOOL - 12003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$553,034</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76,220
- Net Difference Between Projected and Actual Investment	191,740
- Change of Assumptions	(20,730)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,578
Pension Expense/Income	354,045
Contributions	(213,266)
Total Activity in FY 2023	399,587
Net Pension Liability as of June 30, 2023	<b>\$952,621</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 12004  
 Submission Unit Name: COMM SCHOOLS OF FRANKFORT

Wages: \$11,634,426      Proportionate Share: 0.0027628

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,964,952	\$3,001,371

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$736,737	\$314,547
<b>Net Difference Between Projected and Actual</b>	1,157,749	0
<b>Change of Assumptions</b>	1,315,765	535,845
<b>Changes in Proportion and Differences Between</b>	977	468,386
<b>Total</b>	\$3,211,228	\$1,318,778

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,148,013
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(74,398)
<b>Total</b>	\$1,073,615

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$626,667

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$275,978
<b>2025</b>	134,103
<b>2026</b>	790,519
<b>2027</b>	224,435
<b>2028</b>	70,228
<b>Thereafter</b>	397,187
<b>Total</b>	\$1,892,450

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,262,327	\$3,001,371	(\$442,881)

# TRF 1996 Net Pension Liability - Unaudited

## COMM SCHOOLS OF FRANKFORT - 12004

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,964,952</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	216,894
- Net Difference Between Projected and Actual Investment	533,395
- Change of Assumptions	(173,265)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,447
Pension Expense/Income	1,073,615
Contributions	(626,667)
Total Activity in FY 2023	1,036,419
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$3,001,371</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 13009  
 Submission Unit Name: CRAWFORD COUNTY COMM SCHOOL CORP

Wages: \$5,829,171      Proportionate Share: 0.0013842

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$919,857	\$1,503,727

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$369,115	\$157,592
<b>Net Difference Between Projected and Actual</b>	580,048	0
<b>Change of Assumptions</b>	659,216	268,466
<b>Changes in Proportion and Differences Between</b>	41,893	147,045
<b>Total</b>	\$1,650,272	\$573,103

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$575,170
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(17,022)
<b>Total</b>	\$558,148

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$345,193

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$158,522
<b>2025</b>	87,440
<b>2026</b>	416,318
<b>2027</b>	130,592
<b>2028</b>	53,327
<b>Thereafter</b>	230,970
<b>Total</b>	\$1,077,169

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,638,524	\$1,503,727	(\$221,890)

# TRF 1996 Net Pension Liability - Unaudited

## CRAWFORD COUNTY COMM SCHOOL CORP - 13009

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$919,857</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	115,417
- Net Difference Between Projected and Actual Investment	287,768
- Change of Assumptions	(55,466)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,196
Pension Expense/Income	558,148
Contributions	(345,193)
Total Activity in FY 2023	583,870
Net Pension Liability as of June 30, 2023	<b>\$1,503,727</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 14009  
 Submission Unit Name: WASHINGTON COMM SCHOOLS

Wages: \$7,503,395      Proportionate Share: 0.0017818

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,182,448	\$1,935,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$475,140	\$202,860
<b>Net Difference Between Projected and Actual</b>	746,662	0
<b>Change of Assumptions</b>	848,570	345,580
<b>Changes in Proportion and Differences Between</b>	28,133	173,251
<b>Total</b>	\$2,098,505	\$721,691

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$740,383
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(25,304)
<b>Total</b>	\$715,079

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$442,538

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$200,662
<b>2025</b>	109,163
<b>2026</b>	532,498
<b>2027</b>	167,572
<b>2028</b>	68,119
<b>Thereafter</b>	298,800
<b>Total</b>	\$1,376,814

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,683,660	\$1,935,661	(\$285,625)

# TRF 1996 Net Pension Liability - Unaudited

## WASHINGTON COMM SCHOOLS - 14009

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,182,448</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148,739
- Net Difference Between Projected and Actual Investment	370,945
- Change of Assumptions	(70,607)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,595
Pension Expense/Income	715,079
Contributions	(442,538)
Total Activity in FY 2023	753,213
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,935,661</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 14010  
 Submission Unit Name: BARR REEVE COMM SCHOOLS

Wages: \$3,582,630      Proportionate Share: 0.0008508

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$560,803	\$924,268

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$226,877	\$96,864
Net Difference Between Projected and Actual	356,527	0
Change of Assumptions	405,188	165,013
Changes in Proportion and Differences Between	31,125	75,299
<b>Total</b>	<b>\$1,019,717</b>	<b>\$337,176</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$353,529
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,752)
<b>Total</b>	<b>\$346,777</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$214,957

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$101,145
2025	57,454
2026	259,600
2027	81,813
2028	34,327
Thereafter	148,202
<b>Total</b>	<b>\$682,541</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,236,422	\$924,268	(\$136,385)

# TRF 1996 Net Pension Liability - Unaudited

## BARR REEVE COMM SCHOOLS - 14010

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$560,803</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,421
- Net Difference Between Projected and Actual Investment	178,334
- Change of Assumptions	(31,866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,756
Pension Expense/Income	346,777
Contributions	(214,957)
Total Activity in FY 2023	363,465
Net Pension Liability as of June 30, 2023	<b>\$924,268</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 14011  
 Submission Unit Name: NORTH DAVIESS CO COMM SCHOOLS

Wages: \$4,750,045      Proportionate Share: 0.0011280

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$780,595	\$1,225,404

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$300,796	\$128,424
Net Difference Between Projected and Actual	472,688	0
Change of Assumptions	537,202	218,776
Changes in Proportion and Differences Between	29,660	100,470
<b>Total</b>	<b>\$1,340,346</b>	<b>\$447,670</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$468,713
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,019)
<b>Total</b>	<b>\$456,694</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$275,878

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$131,033
2025	73,108
2026	341,105
2027	109,036
2028	46,073
Thereafter	192,321
<b>Total</b>	<b>\$892,676</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,965,073	\$1,225,404	(\$180,820)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH DAVIESS CO COMM SCHOOLS - 14011

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$780,595</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	90,816
- Net Difference Between Projected and Actual Investment	224,658
- Change of Assumptions	(60,235)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,754
Pension Expense/Income	456,694
Contributions	(275,878)
Total Activity in FY 2023	444,809
Net Pension Liability as of June 30, 2023	<b>\$1,225,404</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 14025  
 Submission Unit Name: TWIN RIVERS VOCATIONAL

Wages: \$526,520      Proportionate Share: 0.0001250

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$88,628	\$135,794

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,333	\$14,231
Net Difference Between Projected and Actual	52,381	0
Change of Assumptions	59,530	24,244
Changes in Proportion and Differences Between	9,053	15,333
<b>Total</b>	<b>\$154,297</b>	<b>\$53,808</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,941
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,022)
<b>Total</b>	<b>\$50,919</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,590

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$14,829
2025	8,410
2026	38,106
2027	12,444
2028	5,458
Thereafter	21,242
<b>Total</b>	<b>\$100,489</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$328,576	\$135,794	(\$20,038)

# TRF 1996 Net Pension Liability - Unaudited

## TWIN RIVERS VOCATIONAL - 14025

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$88,628</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,842
- Net Difference Between Projected and Actual Investment	24,220
- Change of Assumptions	(7,707)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,482
Pension Expense/Income	50,919
Contributions	(31,590)
Total Activity in FY 2023	47,166
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$135,794</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 15018  
 Submission Unit Name: LAWRENCEBURG COMM SCHOOLS CORP

Wages: \$7,966,559      Proportionate Share: 0.0018918

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,244,276	\$2,055,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$504,473	\$215,383
<b>Net Difference Between Projected and Actual</b>	792,757	0
<b>Change of Assumptions</b>	900,957	366,915
<b>Changes in Proportion and Differences Between</b>	16,670	285,171
<b>Total</b>	\$2,214,857	\$867,469

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$786,091
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(41,331)
<b>Total</b>	\$744,760

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$416,350

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$198,587
<b>2025</b>	101,439
<b>2026</b>	550,910
<b>2027</b>	160,858
<b>2028</b>	55,259
<b>Thereafter</b>	280,335
<b>Total</b>	\$1,347,388

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,972,807	\$2,055,159	(\$303,259)

# TRF 1996 Net Pension Liability - Unaudited

## LAWRENCEBURG COMM SCHOOLS CORP - 15018

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,244,276</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	159,090
- Net Difference Between Projected and Actual Investment	397,394
- Change of Assumptions	(69,547)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,464)
Pension Expense/Income	744,760
Contributions	(416,350)
Total Activity in FY 2023	810,883
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,055,159</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 15020  
 Submission Unit Name: SOUTH DEARBORN COMM SCHOOLS CORP

Wages: \$7,398,587      Proportionate Share: 0.0017569

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,268,639	\$1,908,611

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$468,501	\$200,025
Net Difference Between Projected and Actual	736,228	0
Change of Assumptions	836,712	340,751
Changes in Proportion and Differences Between	24,346	407,492
<b>Total</b>	<b>\$2,065,787</b>	<b>\$948,268</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$730,036
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(56,998)
<b>Total</b>	<b>\$673,038</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$356,921

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$165,810
2025	75,590
2026	493,009
2027	131,176
2028	33,124
Thereafter	218,810
<b>Total</b>	<b>\$1,117,519</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,618,207	\$1,908,611	(\$281,634)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH DEARBORN COMM SCHOOLS CORP - 15020

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,268,639</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	135,930
- Net Difference Between Projected and Actual Investment	333,124
- Change of Assumptions	(119,447)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,752)
Pension Expense/Income	673,038
Contributions	(356,921)
Total Activity in FY 2023	639,972
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,908,611</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 16001  
 Submission Unit Name: DECATUR CO COMM SCHOOLS

Wages: \$7,456,890      Proportionate Share: 0.0017708

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,166,711	\$1,923,711

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$472,207	\$201,607
<b>Net Difference Between Projected and Actual</b>	742,052	0
<b>Change of Assumptions</b>	843,331	343,447
<b>Changes in Proportion and Differences Between</b>	46,266	186,279
<b>Total</b>	\$2,103,856	\$731,333

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$735,812
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(21,485)
<b>Total</b>	\$714,327

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$439,897

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$203,084
<b>2025</b>	112,150
<b>2026</b>	532,879
<b>2027</b>	164,240
<b>2028</b>	65,402
<b>Thereafter</b>	294,768
<b>Total</b>	\$1,372,523

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,654,745	\$1,923,711	(\$283,862)

# TRF 1996 Net Pension Liability - Unaudited

## DECATUR CO COMM SCHOOLS - 16001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,166,711</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148,703
- Net Difference Between Projected and Actual Investment	371,335
- Change of Assumptions	(66,080)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,612
Pension Expense/Income	714,327
Contributions	(439,897)
Total Activity in FY 2023	757,000
Net Pension Liability as of June 30, 2023	<b>\$1,923,711</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 16002  
 Submission Unit Name: GREENSBURG COMMUNITY SCHOOLS

Wages: \$8,603,596      Proportionate Share: 0.0020431

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,344,229	\$2,219,524

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$544,820	\$232,609
<b>Net Difference Between Projected and Actual</b>	856,159	0
<b>Change of Assumptions</b>	973,012	396,259
<b>Changes in Proportion and Differences Between</b>	32,579	175,415
<b>Total</b>	\$2,406,570	\$804,283

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$848,960
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(24,493)
<b>Total</b>	\$824,467

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$510,487

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$234,612
<b>2025</b>	129,694
<b>2026</b>	615,120
<b>2027</b>	193,195
<b>2028</b>	79,161
<b>Thereafter</b>	350,505
<b>Total</b>	\$1,602,287

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,370,516	\$2,219,524	(\$327,512)

# TRF 1996 Net Pension Liability - Unaudited

## GREENSBURG COMMUNITY SCHOOLS - 16002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,344,229</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	171,768
- Net Difference Between Projected and Actual Investment	429,037
- Change of Assumptions	(75,323)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,833
Pension Expense/Income	824,467
Contributions	(510,487)
Total Activity in FY 2023	875,295
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,219,524</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 17001  
 Submission Unit Name: DEKALB CO EASTERN COMM SCHOOL DIST

Wages: \$9,825,803      Proportionate Share: 0.0023333

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,597,799	\$2,534,783

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$622,205	\$265,648
Net Difference Between Projected and Actual	977,768	0
Change of Assumptions	1,111,218	452,544
Changes in Proportion and Differences Between	42,597	245,602
<b>Total</b>	<b>\$2,753,788</b>	<b>\$963,794</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$969,545
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,128)
<b>Total</b>	<b>\$938,417</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$542,220

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$264,778
2025	144,958
2026	699,324
2027	216,253
2028	86,005
Thereafter	378,676
<b>Total</b>	<b>\$1,789,994</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,133,339	\$2,534,783	(\$374,032)

# TRF 1996 Net Pension Liability - Unaudited

## DEKALB CO EASTERN COMM SCHOOL DIST - 17001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,597,799</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	189,621
- Net Difference Between Projected and Actual Investment	470,075
- Change of Assumptions	(116,407)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,502)
Pension Expense/Income	938,417
Contributions	(542,220)
Total Activity in FY 2023	936,984
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,534,783</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 17004  
 Submission Unit Name: GARRETT KEYSER BUTLER COMM SCHOOLS

Wages: \$6,447,244      Proportionate Share: 0.0015310

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$954,887	\$1,663,204

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$408,261	\$174,306
Net Difference Between Projected and Actual	641,564	0
Change of Assumptions	729,128	296,937
Changes in Proportion and Differences Between	17,517	155,910
<b>Total</b>	<b>\$1,796,470</b>	<b>\$627,153</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$636,169
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,317)
<b>Total</b>	<b>\$611,852</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$377,160

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$169,842
2025	91,222
2026	454,971
2027	140,194
2028	54,734
Thereafter	258,354
<b>Total</b>	<b>\$1,169,317</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,024,404	\$1,663,204	(\$245,422)

# TRF 1996 Net Pension Liability - Unaudited

## GARRETT KEYSER BUTLER COMM SCHOOLS - 17004

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$954,887</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,190
- Net Difference Between Projected and Actual Investment	338,153
- Change of Assumptions	(31,018)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,300
Pension Expense/Income	611,852
Contributions	(377,160)
Total Activity in FY 2023	708,317
Net Pension Liability as of June 30, 2023	<b>\$1,663,204</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 17006  
 Submission Unit Name: DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT

Wages: \$13,249,863      Proportionate Share: 0.0031464

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$2,118,371	\$3,418,096

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$839,029	\$358,221
<b>Net Difference Between Projected and Actual</b>	1,318,496	0
<b>Change of Assumptions</b>	1,498,452	610,244
<b>Changes in Proportion and Differences Between</b>	32,650	367,176
<b>Total</b>	\$3,688,627	\$1,335,641

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,307,409
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(57,194)
<b>Total</b>	\$1,250,215

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$776,605

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$341,829
<b>2025</b>	180,255
<b>2026</b>	927,812
<b>2027</b>	280,574
<b>2028</b>	104,957
<b>Thereafter</b>	517,559
<b>Total</b>	\$2,352,986

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,270,662	\$3,418,096	(\$504,373)

**TRF 1996 Net Pension Liability - Unaudited**  
**DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT - 17006**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,118,371</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	259,483
- Net Difference Between Projected and Actual Investment	645,394
- Change of Assumptions	(139,399)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,637
Pension Expense/Income	1,250,215
Contributions	(776,605)
Total Activity in FY 2023	1,299,725
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$3,418,096</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 18005  
 Submission Unit Name: COWAN COMM SCHOOL CORP

Wages: \$3,175,321      Proportionate Share: 0.0007540

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$495,880	\$819,109

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$201,064	\$85,844
Net Difference Between Projected and Actual	315,963	0
Change of Assumptions	359,087	146,238
Changes in Proportion and Differences Between	15,641	81,679
<b>Total</b>	<b>\$891,755</b>	<b>\$313,761</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$313,306
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,294)
<b>Total</b>	<b>\$302,012</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,194

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$84,328
2025	45,609
2026	224,757
2027	69,481
2028	27,392
Thereafter	126,427
<b>Total</b>	<b>\$577,994</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,981,973	\$819,109	(\$120,867)

# TRF 1996 Net Pension Liability - Unaudited

## COWAN COMM SCHOOL CORP - 18005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$495,880</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,411
- Net Difference Between Projected and Actual Investment	158,400
- Change of Assumptions	(27,699)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,299
Pension Expense/Income	302,012
Contributions	(183,194)
Total Activity in FY 2023	323,229
Net Pension Liability as of June 30, 2023	<b>\$819,109</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 18008  
 Submission Unit Name: DALEVILLE COMM SCHOOLS

Wages: \$3,875,077      Proportionate Share: 0.0009202

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$590,434	\$999,660

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$245,383	\$104,766
Net Difference Between Projected and Actual	385,609	0
Change of Assumptions	438,239	178,473
Changes in Proportion and Differences Between	38,012	88,763
<b>Total</b>	<b>\$1,107,243</b>	<b>\$372,002</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$382,366
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,200)
<b>Total</b>	<b>\$372,166</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$232,360

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$106,500
2025	59,246
2026	277,877
2027	89,437
2028	38,079
Thereafter	164,102
<b>Total</b>	<b>\$735,241</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,418,848	\$999,660	(\$147,510)

# TRF 1996 Net Pension Liability - Unaudited

## DALEVILLE COMM SCHOOLS - 18008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$590,434</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,930
- Net Difference Between Projected and Actual Investment	198,002
- Change of Assumptions	(26,649)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,137
Pension Expense/Income	372,166
Contributions	(232,360)
Total Activity in FY 2023	409,226
Net Pension Liability as of June 30, 2023	<b>\$999,660</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 18012  
 Submission Unit Name: MUNCIE COMM SCHOOLS

Wages: \$20,608,913      Proportionate Share: 0.0048939

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$3,113,424	\$5,316,495

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,305,023	\$557,175
<b>Net Difference Between Projected and Actual</b>	2,050,785	0
<b>Change of Assumptions</b>	2,330,686	949,172
<b>Changes in Proportion and Differences Between</b>	55,719	1,055,209
<b>Total</b>	\$5,742,213	\$2,561,556

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,033,539
<b>Specific Liabilities of Individual Employers</b>	\$32,496
<b>Net Amortization of Deferred Amounts from Changes in</b>	(164,929)
<b>Total</b>	\$1,901,106

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,123,900

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$455,709
<b>2025</b>	204,397
<b>2026</b>	1,367,139
<b>2027</b>	364,839
<b>2028</b>	91,673
<b>Thereafter</b>	696,900
<b>Total</b>	\$3,180,657

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,864,161	\$5,316,495	(\$784,500)

# TRF 1996 Net Pension Liability - Unaudited

## MUNCIE COMM SCHOOLS - 18012

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$3,113,424</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	422,561
- Net Difference Between Projected and Actual Investment	1,061,510
- Change of Assumptions	(128,786)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,580
Pension Expense/Income	1,901,106
Contributions	(1,123,900)
Total Activity in FY 2023	2,203,071
Net Pension Liability as of June 30, 2023	<b>\$5,316,495</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 18014  
 Submission Unit Name: WES-DEL COMMUNITY SCHOOLS

Wages: \$3,804,282      Proportionate Share: 0.0009034

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$624,805	\$981,410

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$240,904	\$102,853
Net Difference Between Projected and Actual	378,569	0
Change of Assumptions	430,238	175,214
Changes in Proportion and Differences Between	15,025	94,437
<b>Total</b>	<b>\$1,064,736</b>	<b>\$372,504</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$375,386
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,529)
<b>Total</b>	<b>\$361,857</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$222,840

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$101,039
2025	54,648
2026	269,288
2027	83,498
2028	33,068
Thereafter	150,691
<b>Total</b>	<b>\$692,232</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,374,687	\$981,410	(\$144,817)

# TRF 1996 Net Pension Liability - Unaudited

## WES-DEL COMMUNITY SCHOOLS - 18014

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$624,805</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,772
- Net Difference Between Projected and Actual Investment	180,040
- Change of Assumptions	(48,065)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,841
Pension Expense/Income	361,857
Contributions	(222,840)
Total Activity in FY 2023	356,605
Net Pension Liability as of June 30, 2023	<b>\$981,410</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 18015  
 Submission Unit Name: LIBERTY PERRY COMM SCHOOL

Wages: \$5,267,403      Proportionate Share: 0.0012508

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$799,690	\$1,358,808

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$333,542	\$142,405
Net Difference Between Projected and Actual	524,147	0
Change of Assumptions	595,685	242,593
Changes in Proportion and Differences Between	14,104	128,760
<b>Total</b>	<b>\$1,467,478</b>	<b>\$513,758</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$519,739
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,440)
<b>Total</b>	<b>\$502,299</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$298,715

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$141,186
2025	76,955
2026	374,130
2027	114,395
2028	44,574
Thereafter	202,480
<b>Total</b>	<b>\$953,720</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,287,867	\$1,358,808	(\$200,505)

# TRF 1996 Net Pension Liability - Unaudited

## LIBERTY PERRY COMM SCHOOL - 18015

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$799,690</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	107,586
- Net Difference Between Projected and Actual Investment	270,049
- Change of Assumptions	(34,831)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,730
Pension Expense/Income	502,299
Contributions	(298,715)
Total Activity in FY 2023	559,118
Net Pension Liability as of June 30, 2023	<b>\$1,358,808</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 18016  
 Submission Unit Name: YORKTOWN COMMUNITY SCHOOLS

Wages: \$10,623,332      Proportionate Share: 0.0025227

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,661,406	\$2,740,538

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$672,711	\$287,212
<b>Net Difference Between Projected and Actual</b>	1,057,135	0
<b>Change of Assumptions</b>	1,201,419	489,278
<b>Changes in Proportion and Differences Between</b>	136,164	202,442
<b>Total</b>	\$3,067,429	\$978,932

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,048,246
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(13,527)
<b>Total</b>	\$1,034,719

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$631,855

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$306,399
<b>2025</b>	176,853
<b>2026</b>	776,218
<b>2027</b>	256,833
<b>2028</b>	116,025
<b>Thereafter</b>	456,169
<b>Total</b>	\$2,088,497

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,631,198	\$2,740,538	(\$404,393)

# TRF 1996 Net Pension Liability - Unaudited

## YORKTOWN COMMUNITY SCHOOLS - 18016

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,661,406</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	211,917
- Net Difference Between Projected and Actual Investment	529,231
- Change of Assumptions	(93,795)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,915
Pension Expense/Income	1,034,719
Contributions	(631,855)
Total Activity in FY 2023	1,079,132
Net Pension Liability as of June 30, 2023	<b>\$2,740,538</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 18017  
 Submission Unit Name: DELAWARE COMM SCHOOL

Wages: \$9,757,217      Proportionate Share: 0.0023170

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,642,508	\$2,517,076

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$617,859	\$263,793
Net Difference Between Projected and Actual	970,937	0
Change of Assumptions	1,103,455	449,382
Changes in Proportion and Differences Between	104,097	248,728
<b>Total</b>	<b>\$2,796,348</b>	<b>\$961,903</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$962,772
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,139)
<b>Total</b>	<b>\$938,633</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$571,793

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$269,701
2025	150,718
2026	701,212
2027	223,041
2028	93,711
Thereafter	396,062
<b>Total</b>	<b>\$1,834,445</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,090,492	\$2,517,076	(\$371,419)

# TRF 1996 Net Pension Liability - Unaudited

## DELAWARE COMM SCHOOL - 18017

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,642,508</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	182,459
- Net Difference Between Projected and Actual Investment	449,038
- Change of Assumptions	(142,696)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,927
Pension Expense/Income	938,633
Contributions	(571,793)
Total Activity in FY 2023	874,568
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,517,076</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 19016  
 Submission Unit Name: SOUTHEAST DUBOIS CO SCHOOL

Wages: \$4,424,941      Proportionate Share: 0.0010508

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$684,461	\$1,141,538

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$280,210	\$119,635
Net Difference Between Projected and Actual	440,337	0
Change of Assumptions	500,436	203,803
Changes in Proportion and Differences Between	34,965	107,670
<b>Total</b>	<b>\$1,255,948</b>	<b>\$431,108</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$436,634
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,148)
<b>Total</b>	<b>\$424,486</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$259,806

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$121,112
2025	67,152
2026	316,810
2027	100,228
2028	41,576
Thereafter	177,962
<b>Total</b>	<b>\$824,840</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,762,145	\$1,141,538	(\$168,445)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHEAST DUBOIS CO SCHOOL - 19016

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$684,461</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89,063
- Net Difference Between Projected and Actual Investment	222,853
- Change of Assumptions	(35,395)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,876
Pension Expense/Income	424,486
Contributions	(259,806)
Total Activity in FY 2023	457,077
Net Pension Liability as of June 30, 2023	<b>\$1,141,538</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 19017  
 Submission Unit Name: SOUTHWEST DUBOIS CO SCHOOL

Wages: \$6,716,469      Proportionate Share: 0.0015949

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,088,487	\$1,732,622

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$425,301	\$181,581
Net Difference Between Projected and Actual	668,342	0
Change of Assumptions	759,560	309,331
Changes in Proportion and Differences Between	41,043	145,236
<b>Total</b>	<b>\$1,894,246</b>	<b>\$636,148</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$662,721
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,406)
<b>Total</b>	<b>\$645,315</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$388,138

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$184,856
2025	102,954
2026	481,882
2027	153,442
2028	64,421
Thereafter	270,543
<b>Total</b>	<b>\$1,258,098</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,192,372	\$1,732,622	(\$255,665)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHWEST DUBOIS CO SCHOOL - 19017

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,088,487</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	129,996
- Net Difference Between Projected and Actual Investment	322,481
- Change of Assumptions	(77,789)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,270
Pension Expense/Income	645,315
Contributions	(388,138)
Total Activity in FY 2023	644,135
Net Pension Liability as of June 30, 2023	<b>\$1,732,622</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 19019  
 Submission Unit Name: NORTHEAST DUBOIS CO SCHOOL

Wages: \$3,353,361      Proportionate Share: 0.0007963

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$491,995	\$865,062

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$212,344	\$90,660
Net Difference Between Projected and Actual	333,689	0
Change of Assumptions	379,232	154,442
Changes in Proportion and Differences Between	30,212	78,565
<b>Total</b>	<b>\$955,477</b>	<b>\$323,667</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$330,883
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,340)
<b>Total</b>	<b>\$323,543</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$200,700

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$93,645
2025	52,753
2026	241,943
2027	75,599
2028	31,147
Thereafter	136,723
<b>Total</b>	<b>\$631,810</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,093,163	\$865,062	(\$127,648)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHEAST DUBOIS CO SCHOOL - 19019

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$491,995</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70,281
- Net Difference Between Projected and Actual Investment	177,360
- Change of Assumptions	(13,873)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,456
Pension Expense/Income	323,543
Contributions	(200,700)
Total Activity in FY 2023	373,067
Net Pension Liability as of June 30, 2023	<b>\$865,062</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 19020  
 Submission Unit Name: GREATER JASPER SCHOOLS

Wages: \$13,042,579      Proportionate Share: 0.0030972

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,078,535	\$3,364,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$825,909	\$352,619
Net Difference Between Projected and Actual	1,297,879	0
Change of Assumptions	1,475,020	600,702
Changes in Proportion and Differences Between	94,417	278,348
<b>Total</b>	<b>\$3,693,225</b>	<b>\$1,231,669</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,286,965
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,395)
<b>Total</b>	<b>\$1,254,570</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$765,622

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$360,391
2025	201,343
2026	937,205
2027	297,880
2028	125,003
Thereafter	539,734
<b>Total</b>	<b>\$2,461,556</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,141,335	\$3,364,647	(\$496,486)

# TRF 1996 Net Pension Liability - Unaudited

## GREATER JASPER SCHOOLS - 19020

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,078,535</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	256,128
- Net Difference Between Projected and Actual Investment	637,435
- Change of Assumptions	(133,964)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,565
Pension Expense/Income	1,254,570
Contributions	(765,622)
Total Activity in FY 2023	1,286,112
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$3,364,647</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 20015  
 Submission Unit Name: WA-NEE COMMUNITY SCHOOLS

Wages: \$10,747,060      Proportionate Share: 0.0025521

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,711,909	\$2,772,477

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$680,551	\$290,559
<b>Net Difference Between Projected and Actual</b>	1,069,456	0
<b>Change of Assumptions</b>	1,215,420	494,980
<b>Changes in Proportion and Differences Between</b>	66,907	213,641
<b>Total</b>	\$3,032,334	\$999,180

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,060,462
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(24,940)
<b>Total</b>	\$1,035,522

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$642,647

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$298,715
<b>2025</b>	167,659
<b>2026</b>	774,012
<b>2027</b>	245,852
<b>2028</b>	103,405
<b>Thereafter</b>	443,511
<b>Total</b>	\$2,033,154

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,708,479	\$2,772,477	(\$409,106)

# TRF 1996 Net Pension Liability - Unaudited

## WA-NEE COMMUNITY SCHOOLS - 20015

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,711,909</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	211,134
- Net Difference Between Projected and Actual Investment	525,505
- Change of Assumptions	(109,995)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,049
Pension Expense/Income	1,035,522
Contributions	(642,647)
Total Activity in FY 2023	1,060,568
Net Pension Liability as of June 30, 2023	<b>\$2,772,477</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 20018  
 Submission Unit Name: CONCORD COMM SCHOOLS

Wages: \$20,928,051      Proportionate Share: 0.0049697

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$3,226,677	\$5,398,840

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,325,236	\$565,805
<b>Net Difference Between Projected and Actual</b>	2,082,549	0
<b>Change of Assumptions</b>	2,366,786	963,873
<b>Changes in Proportion and Differences Between</b>	129,032	505,552
<b>Total</b>	\$5,903,603	\$2,035,230

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,065,036
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(63,589)
<b>Total</b>	\$2,001,447

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,209,939

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$566,664
<b>2025</b>	311,460
<b>2026</b>	1,492,211
<b>2027</b>	472,410
<b>2028</b>	195,017
<b>Thereafter</b>	830,611
<b>Total</b>	\$3,868,373

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,063,409	\$5,398,840	(\$796,651)

**TRF 1996 Net Pension Liability - Unaudited**  
**CONCORD COMM SCHOOLS - 20018**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$3,226,677</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	422,311
- Net Difference Between Projected and Actual Investment	1,057,288
- Change of Assumptions	(162,326)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,382
Pension Expense/Income	2,001,447
Contributions	(1,209,939)
Total Activity in FY 2023	2,172,163
Net Pension Liability as of June 30, 2023	<b>\$5,398,840</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 20019  
 Submission Unit Name: GOSHEN COMM SCHOOLS

Wages: \$25,726,252      Proportionate Share: 0.0061091

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$4,516,058	\$6,636,629

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,629,072	\$695,527
<b>Net Difference Between Projected and Actual</b>	2,560,014	0
<b>Change of Assumptions</b>	2,909,417	1,184,860
<b>Changes in Proportion and Differences Between</b>	36,804	987,210
<b>Total</b>	\$7,135,307	\$2,867,597

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,538,486
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(160,402)
<b>Total</b>	\$2,378,084

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,510,754

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$614,349
<b>2025</b>	300,633
<b>2026</b>	1,752,103
<b>2027</b>	496,757
<b>2028</b>	155,766
<b>Thereafter</b>	948,102
<b>Total</b>	\$4,267,710

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,058,449	\$6,636,629	(\$979,299)

# TRF 1996 Net Pension Liability - Unaudited

## GOSHEN COMM SCHOOLS - 20019

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$4,516,058</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	461,713
- Net Difference Between Projected and Actual Investment	1,125,059
- Change of Assumptions	(466,151)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	132,620
Pension Expense/Income	2,378,084
Contributions	(1,510,754)
Total Activity in FY 2023	2,120,571
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$6,636,629</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 20020  
 Submission Unit Name: MIDDLEBURY COMM SCHOOLS

Wages: \$16,693,586      Proportionate Share: 0.0039642

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,640,260	\$4,306,514

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,057,106	\$451,328
Net Difference Between Projected and Actual	1,661,195	0
Change of Assumptions	1,887,923	768,857
Changes in Proportion and Differences Between	80,427	344,797
<b>Total</b>	<b>\$4,686,651</b>	<b>\$1,564,982</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,647,225
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,970)
<b>Total</b>	<b>\$1,602,255</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$980,999

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$457,765
2025	254,195
2026	1,196,056
2027	379,019
2028	157,752
Thereafter	676,882
<b>Total</b>	<b>\$3,121,669</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,420,341	\$4,306,514	(\$635,468)

# TRF 1996 Net Pension Liability - Unaudited

## MIDDLEBURY COMM SCHOOLS - 20020

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,640,260</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	329,927
- Net Difference Between Projected and Actual Investment	822,265
- Change of Assumptions	(161,706)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,512
Pension Expense/Income	1,602,255
Contributions	(980,999)
Total Activity in FY 2023	1,666,254
Net Pension Liability as of June 30, 2023	<b>\$4,306,514</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 20021  
 Submission Unit Name: BAUGO COMMUNITY SCHOOL

Wages: \$6,071,436      Proportionate Share: 0.0014418

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$913,865	\$1,566,301

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$384,475	\$164,150
Net Difference Between Projected and Actual	604,185	0
Change of Assumptions	686,647	279,637
Changes in Proportion and Differences Between	30,770	128,889
<b>Total</b>	<b>\$1,706,077</b>	<b>\$572,676</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$599,104
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,983)
<b>Total</b>	<b>\$583,121</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$356,107

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$166,865
2025	92,825
2026	435,379
2027	137,178
2028	56,700
Thereafter	244,454
<b>Total</b>	<b>\$1,133,401</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,789,932	\$1,566,301	(\$231,123)

# TRF 1996 Net Pension Liability - Unaudited

## BAUGO COMMUNITY SCHOOL - 20021

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$913,865</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	124,845
- Net Difference Between Projected and Actual Investment	313,809
- Change of Assumptions	(36,300)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,068
Pension Expense/Income	583,121
Contributions	(356,107)
Total Activity in FY 2023	652,436
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,566,301</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 20022  
 Submission Unit Name: FAIRFIELD COMM SCHOOLS

Wages: \$7,439,525      Proportionate Share: 0.0017666

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,184,423	\$1,919,148

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$471,087	\$201,129
<b>Net Difference Between Projected and Actual</b>	740,292	0
<b>Change of Assumptions</b>	841,331	342,632
<b>Changes in Proportion and Differences Between</b>	67,167	158,832
<b>Total</b>	\$2,119,877	\$702,593

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$734,067
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(16,497)
<b>Total</b>	\$717,570

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$437,902

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$207,539
<b>2025</b>	116,821
<b>2026</b>	536,553
<b>2027</b>	173,855
<b>2028</b>	75,245
<b>Thereafter</b>	307,271
<b>Total</b>	\$1,417,284

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,643,705	\$1,919,148	(\$283,189)

# TRF 1996 Net Pension Liability - Unaudited

## FAIRFIELD COMM SCHOOLS - 20022

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,184,423</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	146,211
- Net Difference Between Projected and Actual Investment	363,947
- Change of Assumptions	(75,857)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,756
Pension Expense/Income	717,570
Contributions	(437,902)
Total Activity in FY 2023	734,725
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,919,148</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 20023  
 Submission Unit Name: ELKHART COMM SCHOOLS

Wages: \$50,759,890      Proportionate Share: 0.0120538

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$8,395,919	\$13,094,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,214,304	\$1,372,337
<b>Net Difference Between Projected and Actual</b>	5,051,136	0
<b>Change of Assumptions</b>	5,740,540	2,337,835
<b>Changes in Proportion and Differences Between</b>	270,854	1,964,821
<b>Total</b>	\$14,276,834	\$5,674,993

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,008,659
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(287,270)
<b>Total</b>	\$4,721,389

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,963,369

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$1,241,381
<b>2025</b>	622,393
<b>2026</b>	3,486,264
<b>2027</b>	1,010,257
<b>2028</b>	337,457
<b>Thereafter</b>	1,904,089
<b>Total</b>	\$8,601,841

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,684,754	\$13,094,661	(\$1,932,244)

# TRF 1996 Net Pension Liability - Unaudited

## ELKHART COMM SCHOOLS - 20023

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$8,395,919</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	964,772
- Net Difference Between Projected and Actual Investment	2,383,374
- Change of Assumptions	(670,097)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	262,673
Pension Expense/Income	4,721,389
Contributions	(2,963,369)
Total Activity in FY 2023	4,698,742
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$13,094,661</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 21010  
 Submission Unit Name: FAYETTE CO SCHOOL

Wages: \$12,795,276      Proportionate Share: 0.0030385

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,976,804	\$3,300,878

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$810,256	\$345,936
Net Difference Between Projected and Actual	1,273,281	0
Change of Assumptions	1,447,065	589,317
Changes in Proportion and Differences Between	52,274	332,772
<b>Total</b>	<b>\$3,582,876</b>	<b>\$1,268,025</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,262,574
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(46,165)
<b>Total</b>	<b>\$1,216,409</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$762,039

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$339,175
2025	183,142
2026	905,056
2027	276,360
2028	106,768
Thereafter	504,350
<b>Total</b>	<b>\$2,314,851</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,987,035	\$3,300,878	(\$487,077)

# TRF 1996 Net Pension Liability - Unaudited

## FAYETTE CO SCHOOL - 21010

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,976,804</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	257,786
- Net Difference Between Projected and Actual Investment	645,161
- Change of Assumptions	(101,186)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,943
Pension Expense/Income	1,216,409
Contributions	(762,039)
Total Activity in FY 2023	1,324,074
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$3,300,878</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 21011  
 Submission Unit Name: EAST CENTRAL INDIANA EDUC SERVICE CENTER INC.

Wages: \$268,846      Proportionate Share: 0.0000638

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$30,157	\$69,309

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,013	\$7,264
Net Difference Between Projected and Actual	26,735	0
Change of Assumptions	30,384	12,374
Changes in Proportion and Differences Between	15,873	16,470
<b>Total</b>	<b>\$90,005</b>	<b>\$36,108</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,511
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7)
<b>Total</b>	<b>\$26,504</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,131

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,084
2025	4,808
2026	19,963
2027	6,662
2028	3,103
Thereafter	11,277
<b>Total</b>	<b>\$53,897</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$167,705	\$69,309	(\$10,227)

**TRF 1996 Net Pension Liability - Unaudited**  
**EAST CENTRAL INDIANA EDUC SERVICE CENTER INC. - 21011**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$30,157</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,598
- Net Difference Between Projected and Actual Investment	17,153
- Change of Assumptions	3,381
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,647
Pension Expense/Income	26,504
Contributions	<b>(16,131)</b>
Total Activity in FY 2023	39,152
Net Pension Liability as of June 30, 2023	<b>\$69,309</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 22001  
 Submission Unit Name: NEW ALBANY-FLOYD CO CONS SCHOOLS

Wages: \$47,509,899      Proportionate Share: 0.0112821

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,371,632	\$12,256,324

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,008,521	\$1,284,478
Net Difference Between Projected and Actual	4,727,755	0
Change of Assumptions	5,373,023	2,188,164
Changes in Proportion and Differences Between	315,697	1,302,869
<b>Total</b>	<b>\$13,424,996</b>	<b>\$4,775,511</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,687,998
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(166,218)
<b>Total</b>	<b>\$4,521,780</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,763,448

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,264,566
2025	685,206
2026	3,365,721
2027	1,037,827
2028	408,099
Thereafter	1,888,066
<b>Total</b>	<b>\$8,649,485</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,656,255	\$12,256,324	(\$1,808,539)

# TRF 1996 Net Pension Liability - Unaudited

## NEW ALBANY-FLOYD CO CONS SCHOOLS - 22001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$7,371,632</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	953,864
- Net Difference Between Projected and Actual Investment	2,385,455
- Change of Assumptions	(391,068)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	178,109
Pension Expense/Income	4,521,780
Contributions	(2,763,448)
Total Activity in FY 2023	4,884,692
Net Pension Liability as of June 30, 2023	<b>\$12,256,324</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 23001  
 Submission Unit Name: ATTICA CONS SCHOOL CORP

Wages: \$2,237,927      Proportionate Share: 0.0005314

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$344,568	\$577,287

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$141,705	\$60,500
Net Difference Between Projected and Actual	222,683	0
Change of Assumptions	253,076	103,065
Changes in Proportion and Differences Between	15,386	96,417
<b>Total</b>	<b>\$632,850</b>	<b>\$259,982</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$220,810
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,246)
<b>Total</b>	<b>\$207,564</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$131,603

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$54,147
2025	26,858
2026	153,108
2027	42,066
2028	12,411
Thereafter	84,278
<b>Total</b>	<b>\$372,868</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,396,844	\$577,287	(\$85,184)

# TRF 1996 Net Pension Liability - Unaudited

## ATTICA CONS SCHOOL CORP - 23001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$344,568</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,205
- Net Difference Between Projected and Actual Investment	113,198
- Change of Assumptions	(17,136)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,491
Pension Expense/Income	207,564
Contributions	(131,603)
Total Activity in FY 2023	232,719
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$577,287</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 23002  
 Submission Unit Name: COVINGTON COMM SCHOOL CORP

Wages: \$4,112,274      Proportionate Share: 0.0009765

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$637,776	\$1,060,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$260,397	\$111,175
Net Difference Between Projected and Actual	409,202	0
Change of Assumptions	465,051	189,392
Changes in Proportion and Differences Between	44,970	99,727
<b>Total</b>	<b>\$1,179,620</b>	<b>\$400,294</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$405,760
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,176)
<b>Total</b>	<b>\$396,584</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$239,142

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$114,663
2025	64,517
2026	296,526
2027	95,535
2028	41,032
Thereafter	167,053
<b>Total</b>	<b>\$779,326</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,566,839	\$1,060,822	(\$156,535)

# TRF 1996 Net Pension Liability - Unaudited

## COVINGTON COMM SCHOOL CORP - 23002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$637,776</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,588
- Net Difference Between Projected and Actual Investment	206,552
- Change of Assumptions	(33,722)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,186
Pension Expense/Income	396,584
Contributions	(239,142)
Total Activity in FY 2023	423,046
Net Pension Liability as of June 30, 2023	<b>\$1,060,822</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 23003  
 Submission Unit Name: SOUTHEAST FOUNTAIN SCHOOL

Wages: \$3,878,211      Proportionate Share: 0.0009209

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$602,747	\$1,000,421

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$245,570	\$104,845
Net Difference Between Projected and Actual	385,902	0
Change of Assumptions	438,572	178,609
Changes in Proportion and Differences Between	19,005	102,599
<b>Total</b>	<b>\$1,089,049</b>	<b>\$386,053</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$382,657
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,783)
<b>Total</b>	<b>\$367,874</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$232,686

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$102,005
2025	54,714
2026	273,508
2027	84,285
2028	32,891
Thereafter	155,593
<b>Total</b>	<b>\$702,996</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,420,688	\$1,000,421	(\$147,622)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHEAST FOUNTAIN SCHOOL - 23003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$602,747</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77,751
- Net Difference Between Projected and Actual Investment	194,382
- Change of Assumptions	(32,425)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,778
Pension Expense/Income	367,874
Contributions	(232,686)
Total Activity in FY 2023	397,674
Net Pension Liability as of June 30, 2023	<b>\$1,000,421</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 24015  
 Submission Unit Name: FRANKLIN CO COMM SCHOOL

Wages: \$6,886,046      Proportionate Share: 0.0016352

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,055,367	\$1,776,402

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$436,048	\$186,169
Net Difference Between Projected and Actual	685,229	0
Change of Assumptions	778,753	317,147
Changes in Proportion and Differences Between	33,216	261,994
<b>Total</b>	<b>\$1,933,246</b>	<b>\$765,310</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$679,467
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,373)
<b>Total</b>	<b>\$645,094</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$404,211

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$173,002
2025	89,031
2026	477,541
2027	135,315
2028	44,047
Thereafter	249,000
<b>Total</b>	<b>\$1,167,936</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,298,305	\$1,776,402	(\$262,125)

# TRF 1996 Net Pension Liability - Unaudited

## FRANKLIN CO COMM SCHOOL - 24015

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,055,367</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	139,616
- Net Difference Between Projected and Actual Investment	349,891
- Change of Assumptions	(50,345)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,990
Pension Expense/Income	645,094
Contributions	(404,211)
Total Activity in FY 2023	721,035
Net Pension Liability as of June 30, 2023	<b>\$1,776,402</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 25006  
 Submission Unit Name: CASTON SCHOOL

Wages: \$3,001,072      Proportionate Share: 0.0007127

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$456,175	\$774,243

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$190,051	\$81,142
<b>Net Difference Between Projected and Actual</b>	298,656	0
<b>Change of Assumptions</b>	339,419	138,228
<b>Changes in Proportion and Differences Between</b>	30,329	82,953
<b>Total</b>	\$858,455	\$302,323

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$296,145
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(9,349)
<b>Total</b>	\$286,796

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$180,064

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$81,035
<b>2025</b>	44,436
<b>2026</b>	213,769
<b>2027</b>	67,364
<b>2028</b>	27,589
<b>Thereafter</b>	121,939
<b>Total</b>	\$556,132

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,873,411	\$774,243	(\$114,247)

# TRF 1996 Net Pension Liability - Unaudited

## CASTON SCHOOL - 25006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$456,175</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,249
- Net Difference Between Projected and Actual Investment	153,708
- Change of Assumptions	(20,096)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,475
Pension Expense/Income	286,796
Contributions	(180,064)
Total Activity in FY 2023	318,068
Net Pension Liability as of June 30, 2023	<b>\$774,243</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 25007  
 Submission Unit Name: ROCHESTER COMMUNITY SCHOOL

Wages: \$7,420,285      Proportionate Share: 0.0017621

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,163,616	\$1,914,260

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$469,887	\$200,617
<b>Net Difference Between Projected and Actual</b>	738,407	0
<b>Change of Assumptions</b>	839,188	341,759
<b>Changes in Proportion and Differences Between</b>	21,004	172,880
<b>Total</b>	\$2,068,486	\$715,256

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$732,197
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(26,186)
<b>Total</b>	\$706,011

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$439,538

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$197,282
<b>2025</b>	106,794
<b>2026</b>	525,452
<b>2027</b>	162,706
<b>2028</b>	64,356
<b>Thereafter</b>	296,640
<b>Total</b>	\$1,353,230

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,631,876	\$1,914,260	(\$282,468)

# TRF 1996 Net Pension Liability - Unaudited

## ROCHESTER COMMUNITY SCHOOL - 25007

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,163,616</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	147,697
- Net Difference Between Projected and Actual Investment	368,674
- Change of Assumptions	(67,033)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,833
Pension Expense/Income	706,011
Contributions	(439,538)
Total Activity in FY 2023	750,644
Net Pension Liability as of June 30, 2023	<b>\$1,914,260</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 26013  
 Submission Unit Name: NORTH GIBSON SCHOOL

Wages: \$8,223,302      Proportionate Share: 0.0019528

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,282,467	\$2,121,427

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$520,740	\$222,328
<b>Net Difference Between Projected and Actual</b>	818,319	0
<b>Change of Assumptions</b>	930,008	378,746
<b>Changes in Proportion and Differences Between</b>	22,125	248,352
<b>Total</b>	\$2,291,192	\$849,426

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$811,438
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(37,979)
<b>Total</b>	\$773,459

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$488,395

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$209,673
<b>2025</b>	109,393
<b>2026</b>	573,356
<b>2027</b>	169,848
<b>2028</b>	60,855
<b>Thereafter</b>	318,641
<b>Total</b>	\$1,441,766

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,133,152	\$2,121,427	(\$313,037)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH GIBSON SCHOOL - 26013

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,282,467</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	164,421
- Net Difference Between Projected and Actual Investment	410,822
- Change of Assumptions	(70,854)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,507
Pension Expense/Income	773,459
Contributions	(488,395)
Total Activity in FY 2023	838,960
Net Pension Liability as of June 30, 2023	<b>\$2,121,427</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 26014  
 Submission Unit Name: SOUTH GIBSON SCHOOL CORP

Wages: \$8,342,963      Proportionate Share: 0.0019812

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,229,922	\$2,152,279

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$528,313	\$225,562
<b>Net Difference Between Projected and Actual</b>	830,220	0
<b>Change of Assumptions</b>	943,533	384,254
<b>Changes in Proportion and Differences Between</b>	82,665	157,003
<b>Total</b>	\$2,384,731	\$766,819

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$823,239
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(13,585)
<b>Total</b>	\$809,654

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$494,745

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$237,670
<b>2025</b>	135,931
<b>2026</b>	606,637
<b>2027</b>	197,391
<b>2028</b>	86,811
<b>Thereafter</b>	353,472
<b>Total</b>	\$1,617,912

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,207,805	\$2,152,279	(\$317,590)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH GIBSON SCHOOL CORP - 26014

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,229,922</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	174,251
- Net Difference Between Projected and Actual Investment	439,418
- Change of Assumptions	(37,347)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,126
Pension Expense/Income	809,654
Contributions	(494,745)
Total Activity in FY 2023	922,357
Net Pension Liability as of June 30, 2023	<b>\$2,152,279</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 26015  
 Submission Unit Name: EAST GIBSON SCHOOL CORP

Wages: \$2,886,132      Proportionate Share: 0.0006854

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$475,797	\$744,585

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$182,771	\$78,033
Net Difference Between Projected and Actual	287,216	0
Change of Assumptions	326,417	132,933
Changes in Proportion and Differences Between	8,459	96,834
<b>Total</b>	<b>\$804,863</b>	<b>\$307,800</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$284,801
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,346)
<b>Total</b>	<b>\$270,455</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,871

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$72,577
2025	37,380
2026	200,228
2027	58,077
2028	19,826
Thereafter	108,975
<b>Total</b>	<b>\$497,063</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,801,650	\$744,585	(\$109,871)

# TRF 1996 Net Pension Liability - Unaudited

EAST GIBSON SCHOOL CORP - 26015

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$475,797</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,028
- Net Difference Between Projected and Actual Investment	136,034
- Change of Assumptions	(37,322)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,464
Pension Expense/Income	270,455
Contributions	(168,871)
Total Activity in FY 2023	268,788
Net Pension Liability as of June 30, 2023	<b>\$744,585</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 27011  
 Submission Unit Name: MARION COMMUNITY SCHOOLS

Wages: \$13,720,160      Proportionate Share: 0.0032581

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$2,206,011	\$3,539,441

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$868,815	\$370,938
<b>Net Difference Between Projected and Actual</b>	1,365,304	0
<b>Change of Assumptions</b>	1,551,648	631,909
<b>Changes in Proportion and Differences Between</b>	61,322	473,904
<b>Total</b>	\$3,847,089	\$1,476,751

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,353,823
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(58,340)
<b>Total</b>	\$1,295,483

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$754,929

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$354,849
<b>2025</b>	187,539
<b>2026</b>	961,629
<b>2027</b>	277,271
<b>2028</b>	95,419
<b>Thereafter</b>	493,631
<b>Total</b>	\$2,370,338

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,564,278	\$3,539,441	(\$522,279)

# TRF 1996 Net Pension Liability - Unaudited

## MARION COMMUNITY SCHOOLS - 27011

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,206,011</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	267,396
- Net Difference Between Projected and Actual Investment	664,355
- Change of Assumptions	(150,381)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,506
Pension Expense/Income	1,295,483
Contributions	(754,929)
Total Activity in FY 2023	1,333,430
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$3,539,441</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 27014  
 Submission Unit Name: MADISON GRANT UNITED SCHOOL CORP

Wages: \$4,495,727      Proportionate Share: 0.0010676

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$722,980	\$1,159,789

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$284,690	\$121,547
<b>Net Difference Between Projected and Actual</b>	447,377	0
<b>Change of Assumptions</b>	508,437	207,061
<b>Changes in Proportion and Differences Between</b>	23,886	129,921
<b>Total</b>	\$1,264,390	\$458,529

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$443,615
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(18,263)
<b>Total</b>	\$425,352

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$266,303

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$117,130
<b>2025</b>	62,306
<b>2026</b>	315,955
<b>2027</b>	94,807
<b>2028</b>	35,213
<b>Thereafter</b>	180,450
<b>Total</b>	\$805,861

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,806,305	\$1,159,789	(\$171,138)

# TRF 1996 Net Pension Liability - Unaudited

MADISON GRANT UNITED SCHOOL CORP - 27014

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$722,980</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87,607
- Net Difference Between Projected and Actual Investment	217,654
- Change of Assumptions	(49,336)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,835
Pension Expense/Income	425,352
Contributions	(266,303)
Total Activity in FY 2023	436,809
Net Pension Liability as of June 30, 2023	<b>\$1,159,789</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 27015  
 Submission Unit Name: MISSISSINEWA COMM SCHOOL CORP

Wages: \$9,673,065      Proportionate Share: 0.0022970

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,442,602	\$2,495,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$612,525	\$261,516
Net Difference Between Projected and Actual	962,556	0
Change of Assumptions	1,093,931	445,503
Changes in Proportion and Differences Between	21,669	217,487
<b>Total</b>	<b>\$2,690,681</b>	<b>\$924,506</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$954,462
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,878)
<b>Total</b>	<b>\$922,584</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$562,029

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$259,425
2025	141,469
2026	687,221
2027	212,293
2028	84,077
Thereafter	381,690
<b>Total</b>	<b>\$1,766,175</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,037,920	\$2,495,349	(\$368,213)

# TRF 1996 Net Pension Liability - Unaudited

MISSISSINEWA COMM SCHOOL CORP - 27015

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,442,602</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	200,287
- Net Difference Between Projected and Actual Investment	504,176
- Change of Assumptions	(51,368)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,097
Pension Expense/Income	922,584
Contributions	(562,029)
Total Activity in FY 2023	1,052,747
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,495,349</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 27016  
 Submission Unit Name: EASTBROOK COMM SCHOOL CORP

Wages: \$5,920,590      Proportionate Share: 0.0014059

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$977,933	\$1,527,301

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$374,902	\$160,063
Net Difference Between Projected and Actual	589,141	0
Change of Assumptions	669,550	272,674
Changes in Proportion and Differences Between	15,524	158,387
<b>Total</b>	<b>\$1,649,117</b>	<b>\$591,124</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$584,187
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,782)
<b>Total</b>	<b>\$560,405</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$344,943

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$154,515
2025	82,319
2026	416,350
2027	127,405
2028	48,938
Thereafter	228,466
<b>Total</b>	<b>\$1,057,993</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,695,565	\$1,527,301	(\$225,368)

# TRF 1996 Net Pension Liability - Unaudited

EASTBROOK COMM SCHOOL CORP - 27016

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$977,933</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	112,666
- Net Difference Between Projected and Actual Investment	278,408
- Change of Assumptions	(77,512)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,344
Pension Expense/Income	560,405
Contributions	(344,943)
Total Activity in FY 2023	549,368
Net Pension Liability as of June 30, 2023	<b>\$1,527,301</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 28002  
 Submission Unit Name: EASTERN GREENE SCHOOL

Wages: \$4,572,783      Proportionate Share: 0.0010859

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$689,531	\$1,179,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$289,570	\$123,631
<b>Net Difference Between Projected and Actual</b>	455,046	0
<b>Change of Assumptions</b>	517,152	210,610
<b>Changes in Proportion and Differences Between</b>	37,193	132,944
<b>Total</b>	\$1,298,961	\$467,185

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$451,219
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(12,527)
<b>Total</b>	\$438,692

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$266,117

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$125,187
<b>2025</b>	69,423
<b>2026</b>	327,428
<b>2027</b>	96,288
<b>2028</b>	35,676
<b>Thereafter</b>	177,774
<b>Total</b>	\$831,776

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,854,409	\$1,179,669	(\$174,072)

# TRF 1996 Net Pension Liability - Unaudited

## EASTERN GREENE SCHOOL - 28002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$689,531</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,898
- Net Difference Between Projected and Actual Investment	235,951
- Change of Assumptions	(27,945)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,659
Pension Expense/Income	438,692
Contributions	(266,117)
Total Activity in FY 2023	490,138
Net Pension Liability as of June 30, 2023	<b>\$1,179,669</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 28004  
 Submission Unit Name: LINTON STOCKTON SCH CORP

Wages: \$4,405,058      Proportionate Share: 0.0010461

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$677,942	\$1,136,432

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$278,956	\$119,099
<b>Net Difference Between Projected and Actual</b>	438,367	0
<b>Change of Assumptions</b>	498,198	202,891
<b>Changes in Proportion and Differences Between</b>	38,990	104,074
<b>Total</b>	\$1,254,511	\$426,064

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$434,681
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(10,766)
<b>Total</b>	\$423,915

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$256,795

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$121,898
<b>2025</b>	68,179
<b>2026</b>	316,719
<b>2027</b>	100,839
<b>2028</b>	42,454
<b>Thereafter</b>	178,358
<b>Total</b>	\$828,447

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,749,790	\$1,136,432	(\$167,692)

# TRF 1996 Net Pension Liability - Unaudited

LINTON STOCKTON SCH CORP - 28004

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$677,942</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89,026
- Net Difference Between Projected and Actual Investment	222,954
- Change of Assumptions	(33,558)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,948
Pension Expense/Income	423,915
Contributions	(256,795)
Total Activity in FY 2023	458,490
Net Pension Liability as of June 30, 2023	<b>\$1,136,432</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 28005  
 Submission Unit Name: BLOOMFIELD SCHOOL DISTRICT

Wages: \$3,081,818      Proportionate Share: 0.0007318

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$492,390	\$794,992

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$195,144	\$83,316
Net Difference Between Projected and Actual	306,660	0
Change of Assumptions	348,515	141,933
Changes in Proportion and Differences Between	16,773	86,856
<b>Total</b>	<b>\$867,092</b>	<b>\$312,105</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$304,081
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,033)
<b>Total</b>	<b>\$293,048</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,707

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$81,772
2025	44,193
2026	218,065
2027	66,547
2028	25,694
Thereafter	118,716
<b>Total</b>	<b>\$554,987</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,923,618	\$794,992	(\$117,309)

# TRF 1996 Net Pension Liability - Unaudited

## BLOOMFIELD SCHOOL DISTRICT - 28005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$492,390</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,384
- Net Difference Between Projected and Actual Investment	150,205
- Change of Assumptions	(32,273)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,945
Pension Expense/Income	293,048
Contributions	(178,707)
Total Activity in FY 2023	302,602
Net Pension Liability as of June 30, 2023	<b>\$794,992</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 28006  
 Submission Unit Name: WHITE RIVER VALLEY SCHOOL CORP

Wages: \$3,011,607      Proportionate Share: 0.0007152

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$454,003	\$776,958

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$190,717	\$81,426
Net Difference Between Projected and Actual	299,704	0
Change of Assumptions	340,609	138,713
Changes in Proportion and Differences Between	39,996	80,319
<b>Total</b>	<b>\$871,026</b>	<b>\$300,458</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$297,184
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,755)
<b>Total</b>	<b>\$290,429</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,278

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$83,945
2025	47,218
2026	217,142
2027	69,811
2028	29,887
Thereafter	122,565
<b>Total</b>	<b>\$570,568</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,879,983	\$776,958	(\$114,648)

# TRF 1996 Net Pension Liability - Unaudited

WHITE RIVER VALLEY SCHOOL CORP - 28006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$454,003</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,857
- Net Difference Between Projected and Actual Investment	155,447
- Change of Assumptions	(18,338)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,838
Pension Expense/Income	290,429
Contributions	(178,278)
Total Activity in FY 2023	322,955
Net Pension Liability as of June 30, 2023	<b>\$776,958</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 28007  
 Submission Unit Name: MSD OF SHAKAMAK SCHOOL

Wages: \$2,167,617      Proportionate Share: 0.0005147

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$342,066	\$559,145

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,252	\$58,599
Net Difference Between Projected and Actual	215,685	0
Change of Assumptions	245,122	99,826
Changes in Proportion and Differences Between	10,699	78,134
<b>Total</b>	<b>\$608,758</b>	<b>\$236,559</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$213,871
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,424)
<b>Total</b>	<b>\$202,447</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,954

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$53,850
2025	27,419
2026	149,704
2027	44,005
2028	15,282
Thereafter	81,939
<b>Total</b>	<b>\$372,199</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,352,946	\$559,145	(\$82,507)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF SHAKAMAK SCHOOL - 28007

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$342,066</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,914
- Net Difference Between Projected and Actual Investment	106,995
- Change of Assumptions	(20,638)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,315
Pension Expense/Income	202,447
Contributions	(127,954)
Total Activity in FY 2023	217,079
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$559,145</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 28008  
 Submission Unit Name: GREENE-SULLIVAN SPEC ED COOP

Wages: \$1,293,753      Proportionate Share: 0.0003072

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$220,976	\$333,727

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,919	\$34,975
Net Difference Between Projected and Actual	128,732	0
Change of Assumptions	146,302	59,581
Changes in Proportion and Differences Between	19,365	27,187
<b>Total</b>	<b>\$376,318</b>	<b>\$121,743</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$127,649
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,882)
<b>Total</b>	<b>\$125,767</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,560

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$37,077
2025	21,301
2026	94,293
2027	31,239
2028	14,088
Thereafter	56,577
<b>Total</b>	<b>\$254,575</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$807,509	\$333,727	(\$49,245)

# TRF 1996 Net Pension Liability - Unaudited

## GREENE-SULLIVAN SPEC ED COOP - 28008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$220,976</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,856
- Net Difference Between Projected and Actual Investment	58,518
- Change of Assumptions	(20,473)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,643
Pension Expense/Income	125,767
Contributions	(77,560)
Total Activity in FY 2023	112,751
Net Pension Liability as of June 30, 2023	<b>\$333,727</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 29008  
 Submission Unit Name: NOBLESVILLE SCHOOLS

Wages: \$52,902,254      Proportionate Share: 0.0125626

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$8,505,420	\$13,647,397

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,349,983	\$1,430,264
Net Difference Between Projected and Actual	5,264,348	0
Change of Assumptions	5,982,852	2,436,517
Changes in Proportion and Differences Between	374,767	1,132,557
<b>Total</b>	<b>\$14,971,950</b>	<b>\$4,999,338</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,220,078
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(117,710)
<b>Total</b>	<b>\$5,102,368</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,071,544

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,475,465
2025	830,349
2026	3,815,103
2027	1,204,522
2028	503,327
Thereafter	2,143,846
<b>Total</b>	<b>\$9,972,612</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,022,192	\$13,647,397	(\$2,013,806)

# TRF 1996 Net Pension Liability - Unaudited

## NOBLESVILLE SCHOOLS - 29008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$8,505,420</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,031,083
- Net Difference Between Projected and Actual Investment	2,561,792
- Change of Assumptions	(579,585)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,863
Pension Expense/Income	5,102,368
Contributions	(3,071,544)
Total Activity in FY 2023	5,141,977
Net Pension Liability as of June 30, 2023	<b>\$13,647,397</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 29009  
 Submission Unit Name: CARMEL CLAY SCHOOLS

Wages: \$78,904,217      Proportionate Share: 0.0187372

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$12,749,405	\$20,355,181

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,996,521	\$2,133,248
<b>Net Difference Between Projected and Actual</b>	7,851,809	0
<b>Change of Assumptions</b>	8,923,463	3,634,080
<b>Changes in Proportion and Differences Between</b>	518,442	1,667,259
<b>Total</b>	\$22,290,235	\$7,434,587

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$7,785,781
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(188,425)
<b>Total</b>	\$7,597,356

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,656,220

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$2,187,807
<b>2025</b>	1,225,612
<b>2026</b>	5,677,400
<b>2027</b>	1,796,935
<b>2028</b>	751,088
<b>Thereafter</b>	3,216,806
<b>Total</b>	\$14,855,648

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,252,815	\$20,355,181	(\$3,003,604)

# TRF 1996 Net Pension Liability - Unaudited

## CARMEL CLAY SCHOOLS - 29009

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$12,749,405</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,531,231
- Net Difference Between Projected and Actual Investment	3,800,748
- Change of Assumptions	(895,265)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	227,926
Pension Expense/Income	7,597,356
Contributions	(4,656,220)
Total Activity in FY 2023	7,605,776
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$20,355,181</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 29012  
 Submission Unit Name: HAMILTON HEIGHTS SCHOOL CORP

Wages: \$7,943,964      Proportionate Share: 0.0018864

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,250,795	\$2,049,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$503,033	\$214,768
<b>Net Difference Between Projected and Actual</b>	790,494	0
<b>Change of Assumptions</b>	898,385	365,867
<b>Changes in Proportion and Differences Between</b>	25,263	191,544
<b>Total</b>	\$2,217,175	\$772,179

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$783,847
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(27,436)
<b>Total</b>	\$756,411

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$462,605

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$211,794
<b>2025</b>	114,924
<b>2026</b>	563,110
<b>2027</b>	172,377
<b>2028</b>	67,082
<b>Thereafter</b>	315,709
<b>Total</b>	\$1,444,996

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,958,612	\$2,049,293	(\$302,393)

# TRF 1996 Net Pension Liability - Unaudited

## HAMILTON HEIGHTS SCHOOL CORP - 29012

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,250,795</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	157,583
- Net Difference Between Projected and Actual Investment	393,060
- Change of Assumptions	(74,234)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,283
Pension Expense/Income	756,411
Contributions	(462,605)
Total Activity in FY 2023	798,498
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,049,293</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 29013  
 Submission Unit Name: HAMILTON SOUTHEASTERN SCHOOLS

Wages: \$95,101,552      Proportionate Share: 0.0225835

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$14,630,734	\$24,533,614

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$6,022,188	\$2,571,153
<b>Net Difference Between Projected and Actual</b>	9,463,598	0
<b>Change of Assumptions</b>	10,755,238	4,380,070
<b>Changes in Proportion and Differences Between</b>	561,045	2,146,448
<b>Total</b>	\$26,802,069	\$9,097,671

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$9,384,016
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(271,069)
<b>Total</b>	\$9,112,947

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,561,254

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$2,592,948
<b>2025</b>	1,433,237
<b>2026</b>	6,798,863
<b>2027</b>	2,136,120
<b>2028</b>	875,589
<b>Thereafter</b>	3,867,641
<b>Total</b>	\$17,704,398

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$59,363,242	\$24,533,614	(\$3,620,172)

# TRF 1996 Net Pension Liability - Unaudited

## HAMILTON SOUTHEASTERN SCHOOLS - 29013

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$14,630,734</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,922,433
- Net Difference Between Projected and Actual Investment	4,814,754
- Change of Assumptions	(722,099)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	336,099
Pension Expense/Income	9,112,947
Contributions	(5,561,254)
Total Activity in FY 2023	9,902,880
Net Pension Liability as of June 30, 2023	<b>\$24,533,614</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 29014  
 Submission Unit Name: WESTFIELD WASHINGTON SCHOOLS

Wages: \$41,899,132      Proportionate Share: 0.0099497

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,277,746	\$10,808,869

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,653,219	\$1,132,783
Net Difference Between Projected and Actual	4,169,414	0
Change of Assumptions	4,738,477	1,929,745
Changes in Proportion and Differences Between	304,536	832,359
<b>Total</b>	<b>\$11,865,646</b>	<b>\$3,894,887</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,134,352
Specific Liabilities of Individual Employers	\$111,321
Net Amortization of Deferred Amounts from Changes in	(89,755)
<b>Total</b>	<b>\$4,155,918</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,526,804

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,172,057
2025	661,118
2026	3,025,074
2027	973,825
2028	418,471
Thereafter	1,720,214
<b>Total</b>	<b>\$7,970,759</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,153,893	\$10,808,869	(\$1,594,953)

# TRF 1996 Net Pension Liability - Unaudited

## WESTFIELD WASHINGTON SCHOOLS - 29014

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$6,277,746</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	864,545
- Net Difference Between Projected and Actual Investment	2,174,691
- Change of Assumptions	(236,559)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,332
Pension Expense/Income	4,155,918
Contributions	(2,526,804)
Total Activity in FY 2023	4,531,123
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$10,808,869</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 29015  
 Submission Unit Name: SHERIDAN COMMUNITY SCHOOLS

Wages: \$4,862,723      Proportionate Share: 0.0011547

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$727,918	\$1,254,410

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$307,916	\$131,464
Net Difference Between Projected and Actual	483,876	0
Change of Assumptions	549,918	223,954
Changes in Proportion and Differences Between	33,339	121,607
<b>Total</b>	<b>\$1,375,049</b>	<b>\$477,025</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$479,807
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,266)
<b>Total</b>	<b>\$466,541</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$283,764

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$133,170
2025	73,874
2026	348,220
2027	107,647
2028	43,198
Thereafter	191,915
<b>Total</b>	<b>\$898,024</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,035,257	\$1,254,410	(\$185,100)

# TRF 1996 Net Pension Liability - Unaudited

## SHERIDAN COMMUNITY SCHOOLS - 29015

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$727,918</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,400
- Net Difference Between Projected and Actual Investment	252,583
- Change of Assumptions	(27,144)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,876
Pension Expense/Income	466,541
Contributions	(283,764)
Total Activity in FY 2023	526,492
Net Pension Liability as of June 30, 2023	<b>\$1,254,410</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 30012  
 Submission Unit Name: COMMUNITY SCHOOL CORP OF EASTERN HANCOCK CO

Wages: \$4,745,194      Proportionate Share: 0.0011268

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$729,894	\$1,224,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$300,476	\$128,287
<b>Net Difference Between Projected and Actual</b>	472,185	0
<b>Change of Assumptions</b>	536,631	218,543
<b>Changes in Proportion and Differences Between</b>	47,921	113,098
<b>Total</b>	\$1,357,213	\$459,928

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$468,214
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(10,342)
<b>Total</b>	\$457,872

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$279,993

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$132,559
<b>2025</b>	74,695
<b>2026</b>	342,409
<b>2027</b>	108,685
<b>2028</b>	45,789
<b>Thereafter</b>	193,148
<b>Total</b>	\$897,285

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,961,919	\$1,224,101	(\$180,628)

**TRF 1996 Net Pension Liability - Unaudited**  
**COMMUNITY SCHOOL CORP OF EASTERN HANCOCK CO - 30012**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$729,894</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95,931
- Net Difference Between Projected and Actual Investment	240,265
- Change of Assumptions	(35,979)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,111
Pension Expense/Income	457,872
Contributions	(279,993)
Total Activity in FY 2023	494,207
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,224,101</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 30013  
 Submission Unit Name: GREENFIELD CENTRAL COMM SCHOOLS

Wages: \$18,924,178      Proportionate Share: 0.0044939

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,927,872	\$4,881,954

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,198,358	\$511,635
Net Difference Between Projected and Actual	1,883,165	0
Change of Assumptions	2,140,189	871,592
Changes in Proportion and Differences Between	181,511	385,519
<b>Total</b>	<b>\$5,403,223</b>	<b>\$1,768,746</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,867,329
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,359)
<b>Total</b>	<b>\$1,831,970</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,120,377

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$534,553
2025	303,781
2026	1,371,492
2027	442,490
2028	191,665
Thereafter	790,496
<b>Total</b>	<b>\$3,634,477</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,812,716	\$4,881,954	(\$720,380)

# TRF 1996 Net Pension Liability - Unaudited

## GREENFIELD CENTRAL COMM SCHOOLS - 30013

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,927,872</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	380,823
- Net Difference Between Projected and Actual Investment	952,848
- Change of Assumptions	(151,694)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,512
Pension Expense/Income	1,831,970
Contributions	(1,120,377)
Total Activity in FY 2023	1,954,082
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$4,881,954</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 30014  
 Submission Unit Name: MT VERNON COMM SCHOOL CORP

Wages: \$18,774,451      Proportionate Share: 0.0044583

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,764,510	\$4,843,280

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,188,864	\$507,582
Net Difference Between Projected and Actual	1,868,247	0
Change of Assumptions	2,123,235	864,687
Changes in Proportion and Differences Between	229,789	412,499
<b>Total</b>	<b>\$5,410,135</b>	<b>\$1,784,768</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,852,536
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,998)
<b>Total</b>	<b>\$1,826,538</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,052,932

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$539,397
2025	310,454
2026	1,369,702
2027	445,940
2028	197,089
Thereafter	762,785
<b>Total</b>	<b>\$3,625,367</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,719,138	\$4,843,280	(\$714,673)

# TRF 1996 Net Pension Liability - Unaudited

MT VERNON COMM SCHOOL CORP - 30014

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,764,510</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	392,449
- Net Difference Between Projected and Actual Investment	989,837
- Change of Assumptions	(82,497)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,375
Pension Expense/Income	1,826,538
Contributions	(1,052,932)
Total Activity in FY 2023	2,078,770
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$4,843,280</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 30015  
 Submission Unit Name: SOUTHERN HANCOCK CO COMM SCHOOLS

Wages: \$13,500,512      Proportionate Share: 0.0032059

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$2,023,291	\$3,482,734

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$854,895	\$364,995
<b>Net Difference Between Projected and Actual</b>	1,343,430	0
<b>Change of Assumptions</b>	1,526,788	621,784
<b>Changes in Proportion and Differences Between</b>	194,028	313,746
<b>Total</b>	\$3,919,141	\$1,300,525

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,332,133
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(20,118)
<b>Total</b>	\$1,312,015

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$796,041

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$386,452
<b>2025</b>	221,822
<b>2026</b>	983,512
<b>2027</b>	320,230
<b>2028</b>	141,290
<b>Thereafter</b>	565,310
<b>Total</b>	\$2,618,616

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,427,065	\$3,482,734	(\$513,911)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHERN HANCOCK CO COMM SCHOOLS - 30015

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,023,291</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	278,509
- Net Difference Between Projected and Actual Investment	700,539
- Change of Assumptions	(76,480)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,901
Pension Expense/Income	1,312,015
Contributions	(796,041)
Total Activity in FY 2023	1,459,443
Net Pension Liability as of June 30, 2023	<b>\$3,482,734</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 30016  
 Submission Unit Name: HANCOCK MADISON SHELBY EDUCATIONAL SERVICES

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	5,412	232,223
<b>Total</b>	<b>\$5,412</b>	<b>\$232,223</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,031)
<b>Total</b>	<b>(37,031)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$37,031)
2025	(37,031)
2026	(37,032)
2027	(35,866)
2028	(35,859)
Thereafter	(43,992)
<b>Total</b>	<b>(\$226,811)</b>

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

**TRF 1996 Net Pension Liability - Unaudited**  
**HANCOCK MADISON SHELBY EDUCATIONAL SERVICES - 30016**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,031
Pension Expense/Income	(37,031)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 31001  
 Submission Unit Name: LANESVILLE COMMUNITY SCHOOL

Wages: \$2,399,283      Proportionate Share: 0.0005698

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$417,129	\$619,003

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$151,945	\$64,872
Net Difference Between Projected and Actual	238,774	0
Change of Assumptions	271,363	110,513
Changes in Proportion and Differences Between	11,943	64,171
<b>Total</b>	<b>\$674,025</b>	<b>\$239,556</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$236,766
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,523)
<b>Total</b>	<b>\$228,243</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,958

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$63,737
2025	34,477
2026	169,858
2027	52,364
2028	20,550
Thereafter	93,483
<b>Total</b>	<b>\$434,469</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,497,783	\$619,003	(\$91,340)

# TRF 1996 Net Pension Liability - Unaudited

## LANESVILLE COMMUNITY SCHOOL - 31001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$417,129</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,492
- Net Difference Between Projected and Actual Investment	106,233
- Change of Assumptions	(41,497)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,361
Pension Expense/Income	228,243
Contributions	(141,958)
Total Activity in FY 2023	201,874
Net Pension Liability as of June 30, 2023	<b>\$619,003</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 31006  
 Submission Unit Name: SOUTH HARRISON COMM SCHOOLS

Wages: \$11,520,025      Proportionate Share: 0.0027356

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,875,798	\$2,971,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$729,484	\$311,451
<b>Net Difference Between Projected and Actual</b>	1,146,351	0
<b>Change of Assumptions</b>	1,302,811	530,570
<b>Changes in Proportion and Differences Between</b>	18,790	353,327
<b>Total</b>	\$3,197,436	\$1,195,348

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,136,711
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(53,505)
<b>Total</b>	\$1,083,206

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$651,774

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$293,419
<b>2025</b>	152,940
<b>2026</b>	802,892
<b>2027</b>	237,432
<b>2028</b>	84,736
<b>Thereafter</b>	430,669
<b>Total</b>	\$2,002,088

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,190,829	\$2,971,823	(\$438,521)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH HARRISON COMM SCHOOLS - 31006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,875,798</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	222,052
- Net Difference Between Projected and Actual Investment	550,325
- Change of Assumptions	(137,696)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,912
Pension Expense/Income	1,083,206
Contributions	(651,774)
Total Activity in FY 2023	1,096,025
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,971,823</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 31008  
 Submission Unit Name: N HARRISON COMM SCHOOL CORP

Wages: \$6,494,508      Proportionate Share: 0.0015422

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,000,583	\$1,675,371

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$411,248	\$175,581
Net Difference Between Projected and Actual	646,258	0
Change of Assumptions	734,462	299,110
Changes in Proportion and Differences Between	23,024	193,036
<b>Total</b>	<b>\$1,814,992</b>	<b>\$667,727</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$640,823
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,110)
<b>Total</b>	<b>\$612,713</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$372,027

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$167,472
2025	88,277
2026	454,695
2027	136,707
2028	50,629
Thereafter	249,485
<b>Total</b>	<b>\$1,147,265</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,053,844	\$1,675,371	(\$247,217)

# TRF 1996 Net Pension Liability - Unaudited

N HARRISON COMM SCHOOL CORP - 31008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,000,583</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	131,128
- Net Difference Between Projected and Actual Investment	328,328
- Change of Assumptions	(50,024)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,670
Pension Expense/Income	612,713
Contributions	(372,027)
Total Activity in FY 2023	674,788
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,675,371</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 32004  
 Submission Unit Name: AVON COMM SCHOOL CORP

Wages: \$47,128,869      Proportionate Share: 0.0111916

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,088,102	\$12,158,009

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,984,387	\$1,274,174
Net Difference Between Projected and Actual	4,689,831	0
Change of Assumptions	5,329,923	2,170,611
Changes in Proportion and Differences Between	510,778	1,130,784
<b>Total</b>	<b>\$13,514,919</b>	<b>\$4,575,569</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,650,393
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(108,221)
<b>Total</b>	<b>\$4,542,172</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,688,148

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,311,084
2025	736,372
2026	3,395,384
2027	1,103,845
2028	479,174
Thereafter	1,913,491
<b>Total</b>	<b>\$8,939,350</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,418,366	\$12,158,009	(\$1,794,032)

# TRF 1996 Net Pension Liability - Unaudited

## AVON COMM SCHOOL CORP - 32004

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$7,088,102</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	969,656
- Net Difference Between Projected and Actual Investment	2,437,621
- Change of Assumptions	(279,077)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87,683
Pension Expense/Income	4,542,172
Contributions	(2,688,148)
Total Activity in FY 2023	5,069,907
Net Pension Liability as of June 30, 2023	<b>\$12,158,009</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 32005  
 Submission Unit Name: DANVILLE COMM SCHOOL

Wages: \$10,248,831      Proportionate Share: 0.0024338

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,530,242	\$2,643,962

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$649,005	\$277,090
<b>Net Difference Between Projected and Actual</b>	1,019,882	0
<b>Change of Assumptions</b>	1,159,081	472,036
<b>Changes in Proportion and Differences Between</b>	29,823	250,285
<b>Total</b>	\$2,857,791	\$999,411

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,011,305
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(37,127)
<b>Total</b>	\$974,178

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$597,986

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$271,526
<b>2025</b>	146,545
<b>2026</b>	724,802
<b>2027</b>	221,499
<b>2028</b>	85,650
<b>Thereafter</b>	408,358
<b>Total</b>	\$1,858,380

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,397,514	\$2,643,962	(\$390,142)

# TRF 1996 Net Pension Liability - Unaudited

## DANVILLE COMM SCHOOL - 32005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,530,242</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	212,038
- Net Difference Between Projected and Actual Investment	533,655
- Change of Assumptions	(55,265)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,100
Pension Expense/Income	974,178
Contributions	(597,986)
Total Activity in FY 2023	1,113,720
Net Pension Liability as of June 30, 2023	<b>\$2,643,962</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 32006  
 Submission Unit Name: PLAINFIELD COMM SCHOOL CORP

Wages: \$21,717,556      Proportionate Share: 0.0051572

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$3,509,087	\$5,602,531

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,375,235	\$587,152
<b>Net Difference Between Projected and Actual</b>	2,161,121	0
<b>Change of Assumptions</b>	2,456,081	1,000,239
<b>Changes in Proportion and Differences Between</b>	134,095	484,092
<b>Total</b>	\$6,126,532	\$2,071,483

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,142,947
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(52,202)
<b>Total</b>	\$2,090,745

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,268,205

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$601,829
<b>2025</b>	336,996
<b>2026</b>	1,562,295
<b>2027</b>	488,715
<b>2028</b>	200,850
<b>Thereafter</b>	864,364
<b>Total</b>	\$4,055,049

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,556,274	\$5,602,531	(\$826,708)

# TRF 1996 Net Pension Liability - Unaudited

## PLAINFIELD COMM SCHOOL CORP - 32006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$3,509,087</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	421,458
- Net Difference Between Projected and Actual Investment	1,046,126
- Change of Assumptions	(246,392)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,712
Pension Expense/Income	2,090,745
Contributions	(1,268,205)
Total Activity in FY 2023	2,093,444
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$5,602,531</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 32007  
 Submission Unit Name: BROWNSBURG COMMUNITY SCHOOL CORP

Wages: \$45,247,621      Proportionate Share: 0.0107448

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$6,546,130	\$11,672,627

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,865,242	\$1,223,306
<b>Net Difference Between Projected and Actual</b>	4,502,600	0
<b>Change of Assumptions</b>	5,117,138	2,083,954
<b>Changes in Proportion and Differences Between</b>	325,725	844,431
<b>Total</b>	\$12,810,705	\$4,151,691

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$4,464,736
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(88,253)
<b>Total</b>	\$4,376,483

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,645,411

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$1,274,391
<b>2025</b>	722,623
<b>2026</b>	3,275,479
<b>2027</b>	1,058,546
<b>2028</b>	458,814
<b>Thereafter</b>	1,869,161
<b>Total</b>	\$8,659,014

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,243,902	\$11,672,627	(\$1,722,409)

# TRF 1996 Net Pension Liability - Unaudited

## BROWNSBURG COMMUNITY SCHOOL CORP - 32007

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$6,546,130</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	958,004
- Net Difference Between Projected and Actual Investment	2,422,599
- Change of Assumptions	(142,298)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	157,120
Pension Expense/Income	4,376,483
Contributions	(2,645,411)
Total Activity in FY 2023	5,126,497
Net Pension Liability as of June 30, 2023	<b>\$11,672,627</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 32008  
 Submission Unit Name: MILL CREEK COMM SCHOOL

Wages: \$6,273,282      Proportionate Share: 0.0014897

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$942,508	\$1,618,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$397,248	\$169,604
<b>Net Difference Between Projected and Actual</b>	624,258	0
<b>Change of Assumptions</b>	709,459	288,927
<b>Changes in Proportion and Differences Between</b>	49,057	150,489
<b>Total</b>	\$1,780,022	\$609,020

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$619,008
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(17,360)
<b>Total</b>	\$601,648

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$370,364

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$171,561
<b>2025</b>	95,062
<b>2026</b>	448,990
<b>2027</b>	141,092
<b>2028</b>	57,940
<b>Thereafter</b>	256,357
<b>Total</b>	\$1,171,002

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,915,842	\$1,618,338	(\$238,801)

# TRF 1996 Net Pension Liability - Unaudited

## MILL CREEK COMM SCHOOL - 32008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$942,508</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	129,172
- Net Difference Between Projected and Actual Investment	324,781
- Change of Assumptions	(36,672)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,265
Pension Expense/Income	601,648
Contributions	(370,364)
Total Activity in FY 2023	675,830
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,618,338</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 32010  
 Submission Unit Name: NORTH WEST HENDRICKS

Wages: \$8,065,012      Proportionate Share: 0.0019152

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,129,574	\$2,080,580

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$510,713	\$218,047
<b>Net Difference Between Projected and Actual</b>	802,563	0
<b>Change of Assumptions</b>	912,101	371,453
<b>Changes in Proportion and Differences Between</b>	64,780	166,455
<b>Total</b>	\$2,290,157	\$755,955

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$795,814
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(17,944)
<b>Total</b>	\$777,870

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$457,300

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$224,940
<b>2025</b>	126,590
<b>2026</b>	581,617
<b>2027</b>	187,815
<b>2028</b>	80,909
<b>Thereafter</b>	332,331
<b>Total</b>	\$1,534,202

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,034,316	\$2,080,580	(\$307,010)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH WEST HENDRICKS - 32010

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,129,574</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	174,650
- Net Difference Between Projected and Actual Investment	443,646
- Change of Assumptions	(7,301)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,441
Pension Expense/Income	777,870
Contributions	(457,300)
Total Activity in FY 2023	951,006
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,080,580</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 33001  
 Submission Unit Name: BLUE RIVER VALLEY SCHOOLS

Wages: \$2,365,781      Proportionate Share: 0.0005618

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$360,897	\$610,312

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$149,811	\$63,961
<b>Net Difference Between Projected and Actual</b>	235,422	0
<b>Change of Assumptions</b>	267,553	108,961
<b>Changes in Proportion and Differences Between</b>	13,018	55,739
<b>Total</b>	\$665,804	\$228,661

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$233,442
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(7,258)
<b>Total</b>	\$226,184

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$138,978

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$63,989
<b>2025</b>	35,139
<b>2026</b>	168,609
<b>2027</b>	52,547
<b>2028</b>	21,190
<b>Thereafter</b>	95,669
<b>Total</b>	\$437,143

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,476,754	\$610,312	(\$90,057)

# TRF 1996 Net Pension Liability - Unaudited

## BLUE RIVER VALLEY SCHOOLS - 33001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$360,897</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,144
- Net Difference Between Projected and Actual Investment	120,749
- Change of Assumptions	(16,477)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,793
Pension Expense/Income	226,184
Contributions	(138,978)
Total Activity in FY 2023	249,415
Net Pension Liability as of June 30, 2023	<b>\$610,312</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 33005  
 Submission Unit Name: CHARLES A BEARD MEMORIAL SCHOOL CORP

Wages: \$4,466,551      Proportionate Share: 0.0010607

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$686,370	\$1,152,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$282,850	\$120,762
Net Difference Between Projected and Actual	444,486	0
Change of Assumptions	505,151	205,723
Changes in Proportion and Differences Between	10,446	127,847
<b>Total</b>	<b>\$1,242,933</b>	<b>\$454,332</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$440,748
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,001)
<b>Total</b>	<b>\$418,747</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$258,215

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$112,517
2025	58,048
2026	310,062
2027	96,485
2028	37,283
Thereafter	174,206
<b>Total</b>	<b>\$788,601</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,788,168	\$1,152,293	(\$170,032)

# TRF 1996 Net Pension Liability - Unaudited

CHARLES A BEARD MEMORIAL SCHOOL CORP - 33005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$686,370</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	90,377
- Net Difference Between Projected and Actual Investment	226,395
- Change of Assumptions	(33,525)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,144
Pension Expense/Income	418,747
Contributions	(258,215)
Total Activity in FY 2023	465,923
Net Pension Liability as of June 30, 2023	<b>\$1,152,293</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 33007  
 Submission Unit Name: SHENANDOAH SCHOOL CORP

Wages: \$5,033,554      Proportionate Share: 0.0011953

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$748,462	\$1,298,516

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$318,742	\$136,086
Net Difference Between Projected and Actual	500,890	0
Change of Assumptions	569,253	231,828
Changes in Proportion and Differences Between	15,696	117,920
<b>Total</b>	<b>\$1,404,581</b>	<b>\$485,834</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$496,677
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,256)
<b>Total</b>	<b>\$478,421</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$298,846

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$133,331
2025	71,950
2026	355,942
2027	110,349
2028	43,631
Thereafter	203,544
<b>Total</b>	<b>\$918,747</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,141,979	\$1,298,516	(\$191,609)

# TRF 1996 Net Pension Liability - Unaudited

SHENANDOAH SCHOOL CORP - 33007

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$748,462</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	104,458
- Net Difference Between Projected and Actual Investment	263,070
- Change of Assumptions	(25,649)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,600
Pension Expense/Income	478,421
Contributions	(298,846)
Total Activity in FY 2023	550,054
Net Pension Liability as of June 30, 2023	<b>\$1,298,516</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 33008  
 Submission Unit Name: SOUTH HENRY SCHOOL

Wages: \$2,152,831      Proportionate Share: 0.0005112

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$333,703	\$555,343

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$136,318	\$58,201
<b>Net Difference Between Projected and Actual</b>	214,218	0
<b>Change of Assumptions</b>	243,456	99,147
<b>Changes in Proportion and Differences Between</b>	18,662	50,852
<b>Total</b>	\$612,654	\$208,200

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$212,417
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(4,870)
<b>Total</b>	\$207,547

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$123,219

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$59,960
<b>2025</b>	33,709
<b>2026</b>	155,157
<b>2027</b>	48,761
<b>2028</b>	20,225
<b>Thereafter</b>	86,642
<b>Total</b>	\$404,454

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,343,746	\$555,343	(\$81,946)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH HENRY SCHOOL - 33008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$333,703</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,252
- Net Difference Between Projected and Actual Investment	108,185
- Change of Assumptions	(17,568)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,443
Pension Expense/Income	207,547
Contributions	(123,219)
Total Activity in FY 2023	221,640
Net Pension Liability as of June 30, 2023	<b>\$555,343</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 33010  
 Submission Unit Name: NEW CASTLE COMM SCHOOL

Wages: \$13,377,224      Proportionate Share: 0.0031767

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,983,981	\$3,451,012

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$847,109	\$361,670
<b>Net Difference Between Projected and Actual</b>	1,331,194	0
<b>Change of Assumptions</b>	1,512,882	616,121
<b>Changes in Proportion and Differences Between</b>	64,835	313,248
<b>Total</b>	\$3,756,020	\$1,291,039

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,319,999
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(43,686)
<b>Total</b>	\$1,276,313

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$799,498

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$359,181
<b>2025</b>	196,051
<b>2026</b>	950,808
<b>2027</b>	294,867
<b>2028</b>	117,548
<b>Thereafter</b>	546,526
<b>Total</b>	\$2,464,981

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,350,309	\$3,451,012	(\$509,230)

# TRF 1996 Net Pension Liability - Unaudited

## NEW CASTLE COMM SCHOOL - 33010

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,983,981</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	278,155
- Net Difference Between Projected and Actual Investment	700,794
- Change of Assumptions	(65,655)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,922
Pension Expense/Income	1,276,313
Contributions	(799,498)
Total Activity in FY 2023	1,467,031
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$3,451,012</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 34001  
 Submission Unit Name: NORTHWESTERN SCHOOL

Wages: \$7,060,835      Proportionate Share: 0.0016767

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,095,598	\$1,821,485

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$447,114	\$190,894
Net Difference Between Projected and Actual	702,620	0
Change of Assumptions	798,517	325,196
Changes in Proportion and Differences Between	21,580	146,453
<b>Total</b>	<b>\$1,969,831</b>	<b>\$662,543</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$696,711
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,409)
<b>Total</b>	<b>\$675,302</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$409,339

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$191,229
2025	105,127
2026	503,498
2027	158,473
2028	64,886
Thereafter	284,075
<b>Total</b>	<b>\$1,307,288</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,407,392	\$1,821,485	(\$268,778)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHWESTERN SCHOOL - 34001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,095,598</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	141,754
- Net Difference Between Projected and Actual Investment	354,499
- Change of Assumptions	(58,146)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,817
Pension Expense/Income	675,302
Contributions	(409,339)
Total Activity in FY 2023	725,887
Net Pension Liability as of June 30, 2023	<b>\$1,821,485</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 34002  
 Submission Unit Name: EASTERN HOWARD SCHOOL

Wages: \$5,426,509      Proportionate Share: 0.0012886

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$846,308	\$1,399,872

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$343,622	\$146,708
Net Difference Between Projected and Actual	539,987	0
Change of Assumptions	613,687	249,924
Changes in Proportion and Differences Between	32,932	162,385
<b>Total</b>	<b>\$1,530,228</b>	<b>\$559,017</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$535,446
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,409)
<b>Total</b>	<b>\$513,037</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$321,347

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$141,011
2025	74,839
2026	381,003
2027	115,910
2028	43,992
Thereafter	214,456
<b>Total</b>	<b>\$971,211</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,387,228	\$1,399,872	(\$206,565)

# TRF 1996 Net Pension Liability - Unaudited

## EASTERN HOWARD SCHOOL - 34002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$846,308</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108,492
- Net Difference Between Projected and Actual Investment	271,077
- Change of Assumptions	(46,775)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,080
Pension Expense/Income	513,037
Contributions	(321,347)
Total Activity in FY 2023	553,564
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,399,872</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 34003  
 Submission Unit Name: WESTERN SCHOOL CORP

Wages: \$10,304,090      Proportionate Share: 0.0024469

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,665,291	\$2,658,193

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$652,498	\$278,582
<b>Net Difference Between Projected and Actual</b>	1,025,372	0
<b>Change of Assumptions</b>	1,165,319	474,576
<b>Changes in Proportion and Differences Between</b>	58,579	282,938
<b>Total</b>	\$2,901,768	\$1,036,096

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,016,749
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(35,030)
<b>Total</b>	\$981,719

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$599,940

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$275,284
<b>2025</b>	149,631
<b>2026</b>	730,992
<b>2027</b>	222,488
<b>2028</b>	85,916
<b>Thereafter</b>	401,361
<b>Total</b>	\$1,865,672

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,431,949	\$2,658,193	(\$392,242)

# TRF 1996 Net Pension Liability - Unaudited

## WESTERN SCHOOL CORP - 34003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,665,291</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	199,928
- Net Difference Between Projected and Actual Investment	496,234
- Change of Assumptions	(117,078)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,039
Pension Expense/Income	981,719
Contributions	(599,940)
Total Activity in FY 2023	992,902
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,658,193</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 34005  
 Submission Unit Name: KOKOMO SCHOOL CORPORATION

Wages: \$20,151,231      Proportionate Share: 0.0047853

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$3,390,434	\$5,198,517

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,276,063	\$544,811
<b>Net Difference Between Projected and Actual</b>	2,005,276	0
<b>Change of Assumptions</b>	2,278,966	928,109
<b>Changes in Proportion and Differences Between</b>	32,169	669,647
<b>Total</b>	\$5,592,474	\$2,142,567

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,988,413
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(104,459)
<b>Total</b>	\$1,883,954

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,177,140

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$502,406
<b>2025</b>	256,670
<b>2026</b>	1,393,608
<b>2027</b>	408,327
<b>2028</b>	141,226
<b>Thereafter</b>	747,670
<b>Total</b>	\$3,449,907

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,578,693	\$5,198,517	(\$767,092)

# TRF 1996 Net Pension Liability - Unaudited

## KOKOMO SCHOOL CORPORATION - 34005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$3,390,434</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	377,023
- Net Difference Between Projected and Actual Investment	927,982
- Change of Assumptions	(293,819)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	90,083
Pension Expense/Income	1,883,954
Contributions	(1,177,140)
Total Activity in FY 2023	1,808,083
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$5,198,517</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 34007  
 Submission Unit Name: TAYLOR COMM SCHOOLS CORP

Wages: \$5,294,554      Proportionate Share: 0.0012573

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$813,846	\$1,365,869

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$335,276	\$143,145
Net Difference Between Projected and Actual	526,871	0
Change of Assumptions	598,781	243,853
Changes in Proportion and Differences Between	42,237	129,947
<b>Total</b>	<b>\$1,503,165</b>	<b>\$516,945</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$522,440
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,412)
<b>Total</b>	<b>\$508,028</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$307,056

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$145,038
2025	80,473
2026	379,187
2027	118,953
2028	48,771
Thereafter	213,798
<b>Total</b>	<b>\$986,220</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,304,953	\$1,365,869	(\$201,547)

# TRF 1996 Net Pension Liability - Unaudited

TAYLOR COMM SCHOOLS CORP - 34007

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$813,846</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	107,101
- Net Difference Between Projected and Actual Investment	268,275
- Change of Assumptions	(39,863)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,538
Pension Expense/Income	508,028
Contributions	(307,056)
Total Activity in FY 2023	552,023
Net Pension Liability as of June 30, 2023	<b>\$1,365,869</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 35015  
 Submission Unit Name: HUNTINGTON CO COMM SCHOOL CORP

Wages: \$17,845,201      Proportionate Share: 0.0042377

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$2,816,989	\$4,603,631

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,130,038	\$482,466
<b>Net Difference Between Projected and Actual</b>	1,775,805	0
<b>Change of Assumptions</b>	2,018,176	821,902
<b>Changes in Proportion and Differences Between</b>	41,750	466,916
<b>Total</b>	\$4,965,769	\$1,771,284

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,760,872
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(67,916)
<b>Total</b>	\$1,692,956

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,039,811

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$469,506
<b>2025</b>	251,891
<b>2026</b>	1,258,724
<b>2027</b>	379,506
<b>2028</b>	142,969
<b>Thereafter</b>	691,889
<b>Total</b>	\$3,194,485

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,139,266	\$4,603,631	(\$679,310)

# TRF 1996 Net Pension Liability - Unaudited

HUNTINGTON CO COMM SCHOOL CORP - 35015

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,816,989</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	353,256
- Net Difference Between Projected and Actual Investment	880,721
- Change of Assumptions	(170,228)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,748
Pension Expense/Income	1,692,956
Contributions	(1,039,811)
Total Activity in FY 2023	1,786,642
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$4,603,631</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 35016  
 Submission Unit Name: REGION 8 EDUCATION SERVICE CENTER

Wages: \$323,111      Proportionate Share: 0.0000767

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$39,770	\$83,323

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$20,453	\$8,732
<b>Net Difference Between Projected and Actual</b>	32,141	0
<b>Change of Assumptions</b>	36,528	14,876
<b>Changes in Proportion and Differences Between</b>	6,327	7,262
<b>Total</b>	\$95,449	\$30,870

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$31,871
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(195)
<b>Total</b>	\$31,676

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,387

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$9,533
<b>2025</b>	5,594
<b>2026</b>	23,813
<b>2027</b>	7,924
<b>2028</b>	3,636
<b>Thereafter</b>	14,079
<b>Total</b>	\$64,579

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$201,614	\$83,323	(\$12,295)

# TRF 1996 Net Pension Liability - Unaudited

## REGION 8 EDUCATION SERVICE CENTER - 35016

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$39,770</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,566
- Net Difference Between Projected and Actual Investment	19,504
- Change of Assumptions	2,360
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,834
Pension Expense/Income	31,676
Contributions	(19,387)
Total Activity in FY 2023	43,553
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$83,323</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 36001  
 Submission Unit Name: MEDORA COMM SCHOOL CORP

Wages: \$966,227      Proportionate Share: 0.0002294

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$151,444	\$249,209

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,173	\$26,117
Net Difference Between Projected and Actual	96,130	0
Change of Assumptions	109,250	44,492
Changes in Proportion and Differences Between	16,525	29,917
<b>Total</b>	<b>\$283,078</b>	<b>\$100,526</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$95,322
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,950)
<b>Total</b>	<b>\$93,372</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,752

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$27,143
2025	15,363
2026	69,861
2027	22,217
2028	9,424
Thereafter	38,544
<b>Total</b>	<b>\$182,552</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$603,003	\$249,209	(\$36,773)

# TRF 1996 Net Pension Liability - Unaudited

## MEDORA COMM SCHOOL CORP - 36001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$151,444</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,233
- Net Difference Between Projected and Actual Investment	48,009
- Change of Assumptions	(8,707)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,610
Pension Expense/Income	93,372
Contributions	(55,752)
Total Activity in FY 2023	97,765
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$249,209</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 36008  
 Submission Unit Name: CROTHERSVILLE COMM SCHOOLS

Wages: \$1,412,005      Proportionate Share: 0.0003353

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$217,026	\$364,254

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$89,412	\$38,174
Net Difference Between Projected and Actual	140,507	0
Change of Assumptions	159,684	65,031
Changes in Proportion and Differences Between	7,021	57,313
<b>Total</b>	<b>\$396,624</b>	<b>\$160,518</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$139,326
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,143)
<b>Total</b>	<b>\$131,183</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$84,720

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$34,379
2025	17,161
2026	96,827
2027	26,991
2028	8,283
Thereafter	52,465
<b>Total</b>	<b>\$236,106</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$881,373	\$364,254	(\$53,749)

# TRF 1996 Net Pension Liability - Unaudited

## CROTHERSVILLE COMM SCHOOLS - 36008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$217,026</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,564
- Net Difference Between Projected and Actual Investment	71,548
- Change of Assumptions	(10,625)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,278
Pension Expense/Income	131,183
Contributions	(84,720)
Total Activity in FY 2023	147,228
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$364,254</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 36013  
 Submission Unit Name: SEYMOUR COMM SCHOOLS

Wages: \$19,686,923      Proportionate Share: 0.0046750

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$3,199,220	\$5,078,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,246,650	\$532,253
<b>Net Difference Between Projected and Actual</b>	1,959,055	0
<b>Change of Assumptions</b>	2,226,437	906,716
<b>Changes in Proportion and Differences Between</b>	126,109	435,360
<b>Total</b>	\$5,558,251	\$1,874,329

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,942,581
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(47,912)
<b>Total</b>	\$1,894,669

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,164,817

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$544,969
<b>2025</b>	304,897
<b>2026</b>	1,415,627
<b>2027</b>	443,856
<b>2028</b>	182,917
<b>Thereafter</b>	791,656
<b>Total</b>	\$3,683,922

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,288,758	\$5,078,692	(\$749,410)

# TRF 1996 Net Pension Liability - Unaudited

## SEYMOUR COMM SCHOOLS - 36013

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$3,199,220</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	380,147
- Net Difference Between Projected and Actual Investment	942,519
- Change of Assumptions	(232,198)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,152
Pension Expense/Income	1,894,669
Contributions	(1,164,817)
Total Activity in FY 2023	1,879,472
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$5,078,692</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 36014  
 Submission Unit Name: BROWNSTOWN CENTRAL COMM SCHOOLS

Wages: \$5,337,041      Proportionate Share: 0.0012674

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$831,822	\$1,376,842

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$337,969	\$144,295
<b>Net Difference Between Projected and Actual</b>	531,103	0
<b>Change of Assumptions</b>	603,591	245,812
<b>Changes in Proportion and Differences Between</b>	14,717	179,251
<b>Total</b>	\$1,487,380	\$569,358

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$526,637
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(27,556)
<b>Total</b>	\$499,081

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$293,941

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$133,175
<b>2025</b>	68,092
<b>2026</b>	369,211
<b>2027</b>	110,388
<b>2028</b>	39,651
<b>Thereafter</b>	197,505
<b>Total</b>	\$918,022

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,331,502	\$1,376,842	(\$203,166)

# TRF 1996 Net Pension Liability - Unaudited

## BROWNSTOWN CENTRAL COMM SCHOOLS - 36014

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$831,822</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106,767
- Net Difference Between Projected and Actual Investment	266,796
- Change of Assumptions	(45,732)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,049
Pension Expense/Income	499,081
Contributions	(293,941)
Total Activity in FY 2023	545,020
Net Pension Liability as of June 30, 2023	<b>\$1,376,842</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 37006  
 Submission Unit Name: RENSSELAER CENTRAL SCHOOL CORP

Wages: \$5,920,230      Proportionate Share: 0.0014059

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$955,084	\$1,527,301

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$374,902	\$160,063
Net Difference Between Projected and Actual	589,141	0
Change of Assumptions	669,550	272,674
Changes in Proportion and Differences Between	11,414	192,355
<b>Total</b>	<b>\$1,645,007</b>	<b>\$625,092</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$584,187
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,119)
<b>Total</b>	<b>\$553,068</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$347,881

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$147,176
2025	74,980
2026	409,013
2027	120,245
2028	41,774
Thereafter	226,727
<b>Total</b>	<b>\$1,019,915</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,695,565	\$1,527,301	(\$225,368)

# TRF 1996 Net Pension Liability - Unaudited

## RENSELAER CENTRAL SCHOOL CORP - 37006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$955,084</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	115,053
- Net Difference Between Projected and Actual Investment	285,668
- Change of Assumptions	(66,429)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,738
Pension Expense/Income	553,068
Contributions	(347,881)
Total Activity in FY 2023	572,217
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,527,301</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 37010  
 Submission Unit Name: KANKAKEE VALLEY SCHOOL

Wages: \$11,842,391      Proportionate Share: 0.0028122

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,864,209	\$3,055,037

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$749,910	\$320,172
<b>Net Difference Between Projected and Actual</b>	1,178,450	0
<b>Change of Assumptions</b>	1,339,291	545,426
<b>Changes in Proportion and Differences Between</b>	70,440	306,256
<b>Total</b>	\$3,338,091	\$1,171,854

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,168,540
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(36,669)
<b>Total</b>	\$1,131,871

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$660,633

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$319,970
<b>2025</b>	175,558
<b>2026</b>	843,705
<b>2027</b>	260,959
<b>2028</b>	104,002
<b>Thereafter</b>	462,043
<b>Total</b>	\$2,166,237

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,392,181	\$3,055,037	(\$450,800)

# TRF 1996 Net Pension Liability - Unaudited

## KANKAKEE VALLEY SCHOOL - 37010

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,864,209</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	234,968
- Net Difference Between Projected and Actual Investment	586,107
- Change of Assumptions	(110,450)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,965
Pension Expense/Income	1,131,871
Contributions	(660,633)
Total Activity in FY 2023	1,190,828
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$3,055,037</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 38011  
 Submission Unit Name: JAY SCHOOL CORPORATION

Wages: \$12,056,804      Proportionate Share: 0.0028631

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,939,931	\$3,110,332

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$763,483	\$325,967
<b>Net Difference Between Projected and Actual</b>	1,199,780	0
<b>Change of Assumptions</b>	1,363,532	555,298
<b>Changes in Proportion and Differences Between</b>	8,775	405,818
<b>Total</b>	\$3,335,570	\$1,287,083

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,189,691
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(65,676)
<b>Total</b>	\$1,124,015

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$704,955

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$297,421
<b>2025</b>	150,395
<b>2026</b>	830,644
<b>2027</b>	239,533
<b>2028</b>	79,727
<b>Thereafter</b>	450,767
<b>Total</b>	\$2,048,487

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,525,977	\$3,110,332	(\$458,960)

# TRF 1996 Net Pension Liability - Unaudited

JAY SCHOOL CORPORATION - 38011

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,939,931</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	234,835
- Net Difference Between Projected and Actual Investment	583,376
- Change of Assumptions	(132,813)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,943
Pension Expense/Income	1,124,015
Contributions	(704,955)
Total Activity in FY 2023	1,170,401
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$3,110,332</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 39003  
 Submission Unit Name: SOUTHWESTERN JEFFERSON CO SCHOOLS

Wages: \$4,261,783      Proportionate Share: 0.0010120

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$650,814	\$1,099,387

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$269,863	\$115,217
Net Difference Between Projected and Actual	424,078	0
Change of Assumptions	481,958	196,277
Changes in Proportion and Differences Between	24,778	146,575
<b>Total</b>	<b>\$1,200,677</b>	<b>\$458,069</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$420,512
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,434)
<b>Total</b>	<b>\$402,078</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$239,542

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$109,907
2025	57,938
2026	298,385
2027	88,043
2028	31,566
Thereafter	156,769
<b>Total</b>	<b>\$742,608</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,660,155	\$1,099,387	(\$162,225)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHWESTERN JEFFERSON CO SCHOOLS - 39003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$650,814</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86,649
- Net Difference Between Projected and Actual Investment	217,285
- Change of Assumptions	(30,024)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,127
Pension Expense/Income	402,078
Contributions	(239,542)
Total Activity in FY 2023	448,573
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,099,387</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 39004  
 Submission Unit Name: MADISON CONS SCHOOLS

Wages: \$10,310,306      Proportionate Share: 0.0024484

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,577,782	\$2,659,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$652,898	\$278,753
<b>Net Difference Between Projected and Actual</b>	1,026,000	0
<b>Change of Assumptions</b>	1,166,034	474,867
<b>Changes in Proportion and Differences Between</b>	112,423	261,134
<b>Total</b>	\$2,957,355	\$1,014,754

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,017,372
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(30,277)
<b>Total</b>	\$987,095

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$604,845

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$280,227
<b>2025</b>	154,496
<b>2026</b>	736,206
<b>2027</b>	239,015
<b>2028</b>	102,352
<b>Thereafter</b>	430,305
<b>Total</b>	\$1,942,601

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,435,892	\$2,659,822	(\$392,483)

# TRF 1996 Net Pension Liability - Unaudited

## MADISON CONS SCHOOLS - 39004

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,577,782</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	209,300
- Net Difference Between Projected and Actual Investment	524,667
- Change of Assumptions	(74,204)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,027
Pension Expense/Income	987,095
Contributions	(604,845)
Total Activity in FY 2023	1,082,040
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,659,822</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 39005  
 Submission Unit Name: MADISON AREA EDUC SPEC SERV UNIT

Wages: \$1,457,527      Proportionate Share: 0.0003461

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$226,507	\$375,986

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,292	\$39,404
Net Difference Between Projected and Actual	145,033	0
Change of Assumptions	164,828	67,126
Changes in Proportion and Differences Between	9,121	85,928
<b>Total</b>	<b>\$411,274</b>	<b>\$192,458</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$143,813
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,970)
<b>Total</b>	<b>\$130,843</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,448

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$30,922
2025	13,149
2026	95,376
2027	24,789
2028	5,476
Thereafter	49,104
<b>Total</b>	<b>\$218,816</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$909,762	\$375,986	(\$55,480)

# TRF 1996 Net Pension Liability - Unaudited

## MADISON AREA EDUC SPEC SERV UNIT - 39005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$226,507</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,223
- Net Difference Between Projected and Actual Investment	73,061
- Change of Assumptions	(12,176)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,976
Pension Expense/Income	130,843
Contributions	(87,448)
Total Activity in FY 2023	149,479
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$375,986</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 40001  
 Submission Unit Name: JENNINGS CO SCHOOLS CORP

Wages: \$16,541,006      Proportionate Share: 0.0039279

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,535,040	\$4,267,079

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,047,426	\$447,195
Net Difference Between Projected and Actual	1,645,983	0
Change of Assumptions	1,870,636	761,816
Changes in Proportion and Differences Between	54,820	452,732
<b>Total</b>	<b>\$4,618,865</b>	<b>\$1,661,743</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,632,142
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(66,636)
<b>Total</b>	<b>\$1,565,506</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$972,455

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$431,497
2025	229,791
2026	1,163,020
2027	351,476
2028	132,229
Thereafter	649,109
<b>Total</b>	<b>\$2,957,122</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,324,922	\$4,267,079	(\$629,649)

# TRF 1996 Net Pension Liability - Unaudited

## JENNINGS CO SCHOOLS CORP - 40001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,535,040</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	335,373
- Net Difference Between Projected and Actual Investment	840,487
- Change of Assumptions	(120,910)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,038
Pension Expense/Income	1,565,506
Contributions	(972,455)
Total Activity in FY 2023	1,732,039
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$4,267,079</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 41003  
 Submission Unit Name: CENTER GROVE COMM SCHOOL

Wages: \$35,075,366      Proportionate Share: 0.0083293

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$5,343,929	\$9,048,546

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,221,118	\$948,299
<b>Net Difference Between Projected and Actual</b>	3,490,387	0
<b>Change of Assumptions</b>	3,966,772	1,615,468
<b>Changes in Proportion and Differences Between</b>	304,733	686,187
<b>Total</b>	\$9,983,010	\$3,249,954

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,461,035
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(66,716)
<b>Total</b>	\$3,394,319

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,057,132

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$989,597
<b>2025</b>	561,870
<b>2026</b>	2,540,837
<b>2027</b>	816,917
<b>2028</b>	352,004
<b>Thereafter</b>	1,471,831
<b>Total</b>	\$6,733,056

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,894,492	\$9,048,546	(\$1,335,201)

# TRF 1996 Net Pension Liability - Unaudited

## CENTER GROVE COMM SCHOOL - 41003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$5,343,929</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	714,492
- Net Difference Between Projected and Actual Investment	1,792,380
- Change of Assumptions	(240,999)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	101,557
Pension Expense/Income	3,394,319
Contributions	(2,057,132)
Total Activity in FY 2023	3,704,617
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$9,048,546</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 41005  
 Submission Unit Name: FRANKLIN COMM SCHOOL

Wages: \$20,515,334      Proportionate Share: 0.0048717

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$3,031,051	\$5,292,378

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,299,103	\$554,648
<b>Net Difference Between Projected and Actual</b>	2,041,482	0
<b>Change of Assumptions</b>	2,320,114	944,866
<b>Changes in Proportion and Differences Between</b>	133,438	388,372
<b>Total</b>	\$5,794,137	\$1,887,886

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,024,315
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(48,116)
<b>Total</b>	\$1,976,199

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,211,606

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$569,707
<b>2025</b>	319,535
<b>2026</b>	1,477,010
<b>2027</b>	476,210
<b>2028</b>	204,285
<b>Thereafter</b>	859,504
<b>Total</b>	\$3,906,251

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,805,805	\$5,292,378	(\$780,942)

# TRF 1996 Net Pension Liability - Unaudited

## FRANKLIN COMM SCHOOL - 41005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$3,031,051</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	427,775
- Net Difference Between Projected and Actual Investment	1,078,380
- Change of Assumptions	(95,094)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,673
Pension Expense/Income	1,976,199
Contributions	(1,211,606)
Total Activity in FY 2023	2,261,327
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$5,292,378</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 41006  
 Submission Unit Name: CENTRAL NINE CAREER CENTER

Wages: \$2,238,435      Proportionate Share: 0.0005316

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$365,968	\$577,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$141,758	\$60,523
Net Difference Between Projected and Actual	222,767	0
Change of Assumptions	253,171	103,104
Changes in Proportion and Differences Between	25,845	63,056
<b>Total</b>	<b>\$643,541</b>	<b>\$226,683</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$220,893
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,329)
<b>Total</b>	<b>\$213,564</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$134,302

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$60,090
2025	32,791
2026	159,089
2027	51,167
2028	21,500
Thereafter	92,221
<b>Total</b>	<b>\$416,858</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,397,370	\$577,504	(\$85,216)

# TRF 1996 Net Pension Liability - Unaudited

## CENTRAL NINE CAREER CENTER - 41006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$365,968</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,000
- Net Difference Between Projected and Actual Investment	106,483
- Change of Assumptions	(27,461)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,252
Pension Expense/Income	213,564
Contributions	(134,302)
Total Activity in FY 2023	211,536
Net Pension Liability as of June 30, 2023	<b>\$577,504</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 41007  
 Submission Unit Name: NINEVEH HENSLEY JACKSON UNITED SCHOOL CORP

Wages: \$7,063,444      Proportionate Share: 0.0016773

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,097,376	\$1,822,137

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$447,274	\$190,962
Net Difference Between Projected and Actual	702,871	0
Change of Assumptions	798,803	325,312
Changes in Proportion and Differences Between	38,008	171,707
<b>Total</b>	<b>\$1,986,956</b>	<b>\$687,981</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$696,961
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,153)
<b>Total</b>	<b>\$676,808</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$396,148

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$192,561
2025	106,429
2026	504,933
2027	158,534
2028	64,922
Thereafter	271,596
<b>Total</b>	<b>\$1,298,975</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,408,970	\$1,822,137	(\$268,874)

**TRF 1996 Net Pension Liability - Unaudited**  
**NINEVEH HENSLEY JACKSON UNITED SCHOOL CORP - 41007**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,097,376</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	141,660
- Net Difference Between Projected and Actual Investment	354,185
- Change of Assumptions	(58,839)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,095
Pension Expense/Income	676,808
Contributions	(396,148)
Total Activity in FY 2023	724,761
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,822,137</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 41009  
 Submission Unit Name: EDINBURGH SCHOOL CORP

Wages: \$2,672,234      Proportionate Share: 0.0006346

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$423,977	\$689,399

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$169,224	\$72,250
<b>Net Difference Between Projected and Actual</b>	265,929	0
<b>Change of Assumptions</b>	302,224	123,081
<b>Changes in Proportion and Differences Between</b>	2,889	96,676
<b>Total</b>	\$740,266	\$292,007

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$263,692
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(15,189)
<b>Total</b>	\$248,503

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$149,743

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$65,289
<b>2025</b>	32,701
<b>2026</b>	183,470
<b>2027</b>	53,409
<b>2028</b>	17,982
<b>Thereafter</b>	95,408
<b>Total</b>	\$448,259

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,668,117	\$689,399	(\$101,727)

# TRF 1996 Net Pension Liability - Unaudited

## EDINBURGH SCHOOL CORP - 41009

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$423,977</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,678
- Net Difference Between Projected and Actual Investment	131,212
- Change of Assumptions	(26,525)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,297
Pension Expense/Income	248,503
Contributions	(149,743)
Total Activity in FY 2023	265,422
Net Pension Liability as of June 30, 2023	<b>\$689,399</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 41010  
 Submission Unit Name: CLARK PLEASANT COMMUNITY SCHOOL CORP

Wages: \$29,628,729      Proportionate Share: 0.0070359

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$4,578,216	\$7,643,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,876,215	\$801,044
<b>Net Difference Between Projected and Actual</b>	2,948,388	0
<b>Change of Assumptions</b>	3,350,799	1,364,613
<b>Changes in Proportion and Differences Between</b>	191,723	628,078
<b>Total</b>	\$8,367,125	\$2,793,735

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,923,595
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(73,880)
<b>Total</b>	\$2,849,715

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,737,034

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$818,404
<b>2025</b>	457,096
<b>2026</b>	2,128,749
<b>2027</b>	670,978
<b>2028</b>	278,256
<b>Thereafter</b>	1,219,907
<b>Total</b>	\$5,573,390

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,494,646	\$7,643,459	(\$1,127,866)

# TRF 1996 Net Pension Liability - Unaudited

## CLARK PLEASANT COMMUNITY SCHOOL CORP - 41010

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$4,578,216</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	596,844
- Net Difference Between Projected and Actual Investment	1,493,682
- Change of Assumptions	(234,674)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	96,710
Pension Expense/Income	2,849,715
Contributions	(1,737,034)
Total Activity in FY 2023	3,065,243
Net Pension Liability as of June 30, 2023	<b>\$7,643,459</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 41011  
 Submission Unit Name: GREENWOOD COMMUNITY SCHOOL CORPORATION

Wages: \$14,721,985      Proportionate Share: 0.0034960

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$2,360,089	\$3,797,884

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$932,254	\$398,023
<b>Net Difference Between Projected and Actual</b>	1,464,996	0
<b>Change of Assumptions</b>	1,664,946	678,049
<b>Changes in Proportion and Differences Between</b>	131,779	310,175
<b>Total</b>	\$4,193,975	\$1,386,247

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,452,676
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(30,245)
<b>Total</b>	\$1,422,431

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$871,851

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$413,114
<b>2025</b>	233,587
<b>2026</b>	1,064,208
<b>2027</b>	342,806
<b>2028</b>	147,672
<b>Thereafter</b>	606,341
<b>Total</b>	\$2,807,728

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,189,625	\$3,797,884	(\$560,415)

**TRF 1996 Net Pension Liability - Unaudited**  
**GREENWOOD COMMUNITY SCHOOL CORPORATION - 41011**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,360,089</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	287,652
- Net Difference Between Projected and Actual Investment	715,089
- Change of Assumptions	(157,966)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,440
Pension Expense/Income	1,422,431
Contributions	(871,851)
Total Activity in FY 2023	1,437,795
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$3,797,884</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 41012  
 Submission Unit Name: SPECIAL SERV JOHNSON CO SCHOOLS

Wages: \$3,101,485      Proportionate Share: 0.0007365

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$486,398	\$800,098

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$196,397	\$83,851
Net Difference Between Projected and Actual	308,630	0
Change of Assumptions	350,753	142,844
Changes in Proportion and Differences Between	16,760	141,080
<b>Total</b>	<b>\$872,540</b>	<b>\$367,775</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$306,034
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,562)
<b>Total</b>	<b>\$284,472</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$179,516

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$71,838
2025	34,017
2026	209,007
2027	57,288
2028	16,176
Thereafter	116,439
<b>Total</b>	<b>\$504,765</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,935,972	\$800,098	(\$118,062)

# TRF 1996 Net Pension Liability - Unaudited

## SPECIAL SERV JOHNSON CO SCHOOLS - 41012

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$486,398</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,727
- Net Difference Between Projected and Actual Investment	154,079
- Change of Assumptions	(28,039)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,977
Pension Expense/Income	284,472
Contributions	(179,516)
Total Activity in FY 2023	313,700
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$800,098</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 42001  
 Submission Unit Name: NORTH KNOX SCHOOL CORP

Wages: \$4,084,300      Proportionate Share: 0.0009699

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$629,546	\$1,053,652

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$258,637	\$110,424
Net Difference Between Projected and Actual	406,436	0
Change of Assumptions	461,908	188,112
Changes in Proportion and Differences Between	29,747	88,815
<b>Total</b>	<b>\$1,156,728</b>	<b>\$387,351</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$403,018
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,574)
<b>Total</b>	<b>\$393,444</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$234,548

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$113,428
2025	63,621
2026	294,059
2027	93,778
2028	39,643
Thereafter	164,848
<b>Total</b>	<b>\$769,377</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,549,490	\$1,053,652	(\$155,477)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH KNOX SCHOOL CORP - 42001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$629,546</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,438
- Net Difference Between Projected and Actual Investment	206,401
- Change of Assumptions	(31,592)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,963
Pension Expense/Income	393,444
Contributions	(234,548)
Total Activity in FY 2023	424,106
Net Pension Liability as of June 30, 2023	<b>\$1,053,652</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 42002  
 Submission Unit Name: SOUTH KNOX SCHOOL

Wages: \$4,342,619      Proportionate Share: 0.0010312

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$673,925	\$1,120,245

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$274,983	\$117,403
Net Difference Between Projected and Actual	432,124	0
Change of Assumptions	491,102	200,001
Changes in Proportion and Differences Between	41,869	81,163
<b>Total</b>	<b>\$1,240,078</b>	<b>\$398,567</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$428,490
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,022)
<b>Total</b>	<b>\$421,468</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$260,304

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$123,755
2025	70,800
2026	315,796
2027	102,717
2028	45,164
Thereafter	183,279
<b>Total</b>	<b>\$841,511</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,710,624	\$1,120,245	(\$165,303)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH KNOX SCHOOL - 42002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$673,925</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87,169
- Net Difference Between Projected and Actual Investment	217,987
- Change of Assumptions	(35,815)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,815
Pension Expense/Income	421,468
Contributions	(260,304)
Total Activity in FY 2023	446,320
Net Pension Liability as of June 30, 2023	<b>\$1,120,245</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 42003  
 Submission Unit Name: VINCENNES CSC

Wages: \$10,266,556      Proportionate Share: 0.0024380

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,695,316	\$2,648,524

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$650,125	\$277,569
<b>Net Difference Between Projected and Actual</b>	1,021,642	0
<b>Change of Assumptions</b>	1,161,081	472,850
<b>Changes in Proportion and Differences Between</b>	87,476	248,691
<b>Total</b>	\$2,920,324	\$999,110

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,013,051
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(27,885)
<b>Total</b>	\$985,166

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$606,803

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$281,303
<b>2025</b>	156,106
<b>2026</b>	735,352
<b>2027</b>	233,439
<b>2028</b>	97,354
<b>Thereafter</b>	417,660
<b>Total</b>	\$1,921,214

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,408,554	\$2,648,524	(\$390,815)

# TRF 1996 Net Pension Liability - Unaudited

## VINCENNES CSC - 42003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,695,316</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	195,432
- Net Difference Between Projected and Actual Investment	482,964
- Change of Assumptions	(134,155)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,604
Pension Expense/Income	985,166
Contributions	(606,803)
Total Activity in FY 2023	953,208
Net Pension Liability as of June 30, 2023	<b>\$2,648,524</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 43005  
 Submission Unit Name: WARSAW COMM SCHOOLS

Wages: \$24,072,640      Proportionate Share: 0.0057165

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$3,789,127	\$6,210,127

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,524,380	\$650,829
<b>Net Difference Between Projected and Actual</b>	2,395,495	0
<b>Change of Assumptions</b>	2,722,444	1,108,715
<b>Changes in Proportion and Differences Between</b>	35,554	679,308
<b>Total</b>	\$6,677,873	\$2,438,852

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,375,350
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(98,427)
<b>Total</b>	\$2,276,923

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,376,471

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$626,534
<b>2025</b>	332,979
<b>2026</b>	1,691,163
<b>2027</b>	501,866
<b>2028</b>	182,793
<b>Thereafter</b>	903,686
<b>Total</b>	\$4,239,021

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,026,456	\$6,210,127	(\$916,364)

# TRF 1996 Net Pension Liability - Unaudited

## WARSAW COMM SCHOOLS - 43005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$3,789,127</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	477,668
- Net Difference Between Projected and Actual Investment	1,191,518
- Change of Assumptions	(224,350)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,712
Pension Expense/Income	2,276,923
Contributions	(1,376,471)
Total Activity in FY 2023	2,421,000
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$6,210,127</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 43006  
 Submission Unit Name: WAWASEE COMM SCHOOL

Wages: \$11,545,390      Proportionate Share: 0.0027417

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,880,604	\$2,978,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$731,110	\$312,145
<b>Net Difference Between Projected and Actual</b>	1,148,907	0
<b>Change of Assumptions</b>	1,305,716	531,753
<b>Changes in Proportion and Differences Between</b>	51,490	364,351
<b>Total</b>	\$3,237,223	\$1,208,249

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,139,246
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(50,453)
<b>Total</b>	\$1,088,793

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$664,472

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$297,245
<b>2025</b>	156,452
<b>2026</b>	807,855
<b>2027</b>	243,493
<b>2028</b>	90,457
<b>Thereafter</b>	433,472
<b>Total</b>	\$2,028,974

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,206,863	\$2,978,449	(\$439,499)

# TRF 1996 Net Pension Liability - Unaudited

## WAWASEE COMM SCHOOL - 43006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,880,604</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	222,481
- Net Difference Between Projected and Actual Investment	551,354
- Change of Assumptions	(138,305)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,994
Pension Expense/Income	1,088,793
Contributions	(664,472)
Total Activity in FY 2023	1,097,845
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,978,449</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 43007  
 Submission Unit Name: TIPPECANOE VALLEY SCHOOL

Wages: \$7,105,131      Proportionate Share: 0.0016872

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,051,152	\$1,832,892

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$449,914	\$192,089
Net Difference Between Projected and Actual	707,020	0
Change of Assumptions	803,517	327,232
Changes in Proportion and Differences Between	27,397	152,303
<b>Total</b>	<b>\$1,987,848</b>	<b>\$671,624</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$701,074
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,635)
<b>Total</b>	<b>\$679,439</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$415,865

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$192,332
2025	105,691
2026	506,559
2027	159,581
2028	65,414
Thereafter	286,647
<b>Total</b>	<b>\$1,316,224</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,434,993	\$1,832,892	(\$270,461)

# TRF 1996 Net Pension Liability - Unaudited

## TIPPECANOE VALLEY SCHOOL - 43007

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,051,152</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148,002
- Net Difference Between Projected and Actual Investment	373,021
- Change of Assumptions	(33,622)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,765
Pension Expense/Income	679,439
Contributions	(415,865)
Total Activity in FY 2023	781,740
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,832,892</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 43011  
 Submission Unit Name: WHITKO COMM SCHOOL

Wages: \$5,216,010      Proportionate Share: 0.0012386

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$866,852	\$1,345,555

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$330,289	\$141,016
<b>Net Difference Between Projected and Actual</b>	519,034	0
<b>Change of Assumptions</b>	589,875	240,227
<b>Changes in Proportion and Differences Between</b>	60,954	145,784
<b>Total</b>	\$1,500,152	\$527,027

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$514,670
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(16,856)
<b>Total</b>	\$497,814

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$310,308

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$140,221
<b>2025</b>	76,616
<b>2026</b>	370,897
<b>2027</b>	115,874
<b>2028</b>	46,741
<b>Thereafter</b>	222,776
<b>Total</b>	\$973,125

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,255,798	\$1,345,555	(\$198,550)

# TRF 1996 Net Pension Liability - Unaudited

## WHITKO COMM SCHOOL - 43011

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$866,852</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	98,705
- Net Difference Between Projected and Actual Investment	243,596
- Change of Assumptions	(70,856)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,752
Pension Expense/Income	497,814
Contributions	(310,308)
Total Activity in FY 2023	478,703
Net Pension Liability as of June 30, 2023	<b>\$1,345,555</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 44001  
 Submission Unit Name: LAKELAND SCHOOL

Wages: \$5,771,386      Proportionate Share: 0.0013705

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$990,838	\$1,488,844

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$365,462	\$156,033
Net Difference Between Projected and Actual	574,307	0
Change of Assumptions	652,691	265,809
Changes in Proportion and Differences Between	15,416	227,468
<b>Total</b>	<b>\$1,607,876</b>	<b>\$649,310</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$569,477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,502)
<b>Total</b>	<b>\$536,975</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$333,208

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$141,301
2025	70,923
2026	396,540
2027	111,289
2028	34,799
Thereafter	203,714
<b>Total</b>	<b>\$958,566</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,602,512	\$1,488,844	(\$219,693)

# TRF 1996 Net Pension Liability - Unaudited

## LAKELAND SCHOOL - 44001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$990,838</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	105,907
- Net Difference Between Projected and Actual Investment	259,473
- Change of Assumptions	(93,767)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,626
Pension Expense/Income	536,975
Contributions	(333,208)
Total Activity in FY 2023	498,006
Net Pension Liability as of June 30, 2023	<b>\$1,488,844</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 44002  
 Submission Unit Name: PRAIRIE HEIGHTS COMM SCHOOL

Wages: \$4,997,527      Proportionate Share: 0.0011867

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$802,916	\$1,289,173

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$316,449	\$135,107
Net Difference Between Projected and Actual	497,286	0
Change of Assumptions	565,158	230,160
Changes in Proportion and Differences Between	28,858	140,918
<b>Total</b>	<b>\$1,407,751</b>	<b>\$506,185</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$493,104
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,210)
<b>Total</b>	<b>\$475,894</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$283,115

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$133,287
2025	72,348
2026	354,298
2027	107,736
2028	41,494
Thereafter	192,403
<b>Total</b>	<b>\$901,566</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,119,373	\$1,289,173	(\$190,230)

# TRF 1996 Net Pension Liability - Unaudited

## PRAIRIE HEIGHTS COMM SCHOOL - 44002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$802,916</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,454
- Net Difference Between Projected and Actual Investment	242,163
- Change of Assumptions	(54,491)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,352
Pension Expense/Income	475,894
Contributions	(283,115)
Total Activity in FY 2023	486,257
Net Pension Liability as of June 30, 2023	<b>\$1,289,173</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 44003  
 Submission Unit Name: WESTVIEW SCHOOL

Wages: \$7,780,186      Proportionate Share: 0.0018475

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,234,334	\$2,007,034

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$492,660	\$210,340
Net Difference Between Projected and Actual	774,193	0
Change of Assumptions	879,859	358,323
Changes in Proportion and Differences Between	12,002	206,999
<b>Total</b>	<b>\$2,158,714</b>	<b>\$775,662</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$767,683
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,335)
<b>Total</b>	<b>\$737,348</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$441,737

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$203,961
2025	109,088
2026	548,030
2027	163,961
2028	60,844
Thereafter	297,168
<b>Total</b>	<b>\$1,383,052</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,856,359	\$2,007,034	(\$296,157)

# TRF 1996 Net Pension Liability - Unaudited

## WESTVIEW SCHOOL - 44003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,234,334</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153,358
- Net Difference Between Projected and Actual Investment	381,989
- Change of Assumptions	(77,231)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,973
Pension Expense/Income	737,348
Contributions	(441,737)
Total Activity in FY 2023	772,700
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,007,034</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45005  
 Submission Unit Name: RIVER FOREST COMM SCHOOL CORP

Wages: \$5,979,666      Proportionate Share: 0.0014200

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$935,989	\$1,542,619

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$378,662	\$161,668
<b>Net Difference Between Projected and Actual</b>	595,050	0
<b>Change of Assumptions</b>	676,265	275,409
<b>Changes in Proportion and Differences Between</b>	57,513	173,576
<b>Total</b>	\$1,707,490	\$610,653

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$590,046
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(19,917)
<b>Total</b>	\$570,129

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$351,492

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$160,166
<b>2025</b>	87,246
<b>2026</b>	424,620
<b>2027</b>	131,754
<b>2028</b>	52,498
<b>Thereafter</b>	240,553
<b>Total</b>	\$1,096,837

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,732,628	\$1,542,619	(\$227,628)

# TRF 1996 Net Pension Liability - Unaudited

## RIVER FOREST COMM SCHOOL CORP - 45005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$935,989</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	119,203
- Net Difference Between Projected and Actual Investment	297,644
- Change of Assumptions	(53,186)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,332
Pension Expense/Income	570,129
Contributions	(351,492)
Total Activity in FY 2023	606,630
Net Pension Liability as of June 30, 2023	<b>\$1,542,619</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45013  
 Submission Unit Name: SCHOOL CITY OF EAST CHICAGO

Wages: \$13,842,111      Proportionate Share: 0.0032870

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,333,027	\$3,570,837

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$876,522	\$374,228
Net Difference Between Projected and Actual	1,377,415	0
Change of Assumptions	1,565,411	637,514
Changes in Proportion and Differences Between	63,844	589,993
<b>Total</b>	<b>\$3,883,192</b>	<b>\$1,601,735</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,365,832
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(94,281)
<b>Total</b>	<b>\$1,271,551</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$809,270

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$322,573
2025	153,779
2026	934,740
2027	263,713
2028	80,238
Thereafter	526,414
<b>Total</b>	<b>\$2,281,457</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,640,245	\$3,570,837	(\$526,912)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL CITY OF EAST CHICAGO - 45013

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,333,027</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	258,542
- Net Difference Between Projected and Actual Investment	636,107
- Change of Assumptions	(203,838)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,718
Pension Expense/Income	1,271,551
Contributions	(809,270)
Total Activity in FY 2023	1,237,810
Net Pension Liability as of June 30, 2023	<b>\$3,570,837</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45014  
 Submission Unit Name: LAKE STATION COMM SCHOOLS

Wages: \$3,922,588      Proportionate Share: 0.0009315

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$645,217	\$1,011,936

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$248,397	\$106,052
Net Difference Between Projected and Actual	390,344	0
Change of Assumptions	443,621	180,664
Changes in Proportion and Differences Between	24,391	162,141
<b>Total</b>	<b>\$1,106,753</b>	<b>\$448,857</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$387,062
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,958)
<b>Total</b>	<b>\$365,104</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$219,469

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$96,176
2025	48,341
2026	269,665
2027	76,324
2028	24,324
Thereafter	143,066
<b>Total</b>	<b>\$657,896</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,448,551	\$1,011,936	(\$149,321)

# TRF 1996 Net Pension Liability - Unaudited

## LAKE STATION COMM SCHOOLS - 45014

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$645,217</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,934
- Net Difference Between Projected and Actual Investment	185,329
- Change of Assumptions	(50,033)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,854
Pension Expense/Income	365,104
Contributions	(219,469)
Total Activity in FY 2023	366,719
Net Pension Liability as of June 30, 2023	<b>\$1,011,936</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45016  
 Submission Unit Name: GRIFFITH PUBLIC SCHOOLS

Wages: \$8,817,391      Proportionate Share: 0.0020938

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,246,581	\$2,274,602

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$558,339	\$238,381
Net Difference Between Projected and Actual	877,405	0
Change of Assumptions	997,158	406,093
Changes in Proportion and Differences Between	54,710	286,004
<b>Total</b>	<b>\$2,487,612</b>	<b>\$930,478</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$870,027
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,147)
<b>Total</b>	<b>\$831,880</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$498,871

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$227,387
2025	119,865
2026	617,336
2027	190,209
2028	73,340
Thereafter	328,997
<b>Total</b>	<b>\$1,557,134</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,503,786	\$2,274,602	(\$335,640)

# TRF 1996 Net Pension Liability - Unaudited

## GRIFFITH PUBLIC SCHOOLS - 45016

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,246,581</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	189,717
- Net Difference Between Projected and Actual Investment	481,310
- Change of Assumptions	(13,643)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,628
Pension Expense/Income	831,880
Contributions	(498,871)
Total Activity in FY 2023	1,028,021
Net Pension Liability as of June 30, 2023	<b>\$2,274,602</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45017  
 Submission Unit Name: SCHOOL CITY OF HAMMOND

Wages: \$47,667,559      Proportionate Share: 0.0113195

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$7,891,677	\$12,296,953

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,018,494	\$1,288,736
<b>Net Difference Between Projected and Actual</b>	4,743,428	0
<b>Change of Assumptions</b>	5,390,835	2,195,417
<b>Changes in Proportion and Differences Between</b>	188,972	1,516,355
<b>Total</b>	\$13,341,729	\$5,000,508

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$4,703,539
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(207,478)
<b>Total</b>	\$4,496,061

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,780,875

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$1,228,053
<b>2025</b>	646,773
<b>2026</b>	3,336,178
<b>2027</b>	994,519
<b>2028</b>	362,699
<b>Thereafter</b>	1,772,999
<b>Total</b>	\$8,341,221

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,754,565	\$12,296,953	(\$1,814,535)

# TRF 1996 Net Pension Liability - Unaudited

SCHOOL CITY OF HAMMOND - 45017

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$7,891,677</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	905,246
- Net Difference Between Projected and Actual Investment	2,235,886
- Change of Assumptions	(632,779)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	181,737
Pension Expense/Income	4,496,061
Contributions	(2,780,875)
Total Activity in FY 2023	4,405,276
Net Pension Liability as of June 30, 2023	<b>\$12,296,953</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45018  
 Submission Unit Name: SCHOOL TOWN OF HIGHLAND

Wages: \$10,213,051      Proportionate Share: 0.0024253

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,694,526	\$2,634,728

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$646,738	\$276,123
Net Difference Between Projected and Actual	1,016,320	0
Change of Assumptions	1,155,033	470,387
Changes in Proportion and Differences Between	52,970	295,161
<b>Total</b>	<b>\$2,871,061</b>	<b>\$1,041,671</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,007,774
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,789)
<b>Total</b>	<b>\$967,985</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$603,756

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$267,786
2025	143,242
2026	719,468
2027	220,136
2028	84,769
Thereafter	393,989
<b>Total</b>	<b>\$1,829,390</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,375,171	\$2,634,728	(\$388,780)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL TOWN OF HIGHLAND - 45018

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,694,526</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	193,573
- Net Difference Between Projected and Actual Investment	477,893
- Change of Assumptions	(137,356)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,863
Pension Expense/Income	967,985
Contributions	(603,756)
Total Activity in FY 2023	940,202
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,634,728</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45019  
 Submission Unit Name: SCHOOL CITY OF HOBART

Wages: \$14,254,218      Proportionate Share: 0.0033849

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$2,143,787	\$3,677,190

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$902,628	\$385,374
<b>Net Difference Between Projected and Actual</b>	1,418,440	0
<b>Change of Assumptions</b>	1,612,035	656,501
<b>Changes in Proportion and Differences Between</b>	23,883	279,364
<b>Total</b>	\$3,956,986	\$1,321,239

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,406,512
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(41,911)
<b>Total</b>	\$1,364,601

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$819,505

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$387,360
<b>2025</b>	213,539
<b>2026</b>	1,017,755
<b>2027</b>	318,605
<b>2028</b>	129,665
<b>Thereafter</b>	568,823
<b>Total</b>	\$2,635,747

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,897,586	\$3,677,190	(\$542,605)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL CITY OF HOBART - 45019

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,143,787</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	293,274
- Net Difference Between Projected and Actual Investment	737,262
- Change of Assumptions	(84,402)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,173
Pension Expense/Income	1,364,601
Contributions	(819,505)
Total Activity in FY 2023	1,533,403
Net Pension Liability as of June 30, 2023	<b>\$3,677,190</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45020  
 Submission Unit Name: SCHOOL TOWN OF MUNSTER

Wages: \$16,358,580      Proportionate Share: 0.0038846

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$2,587,057	\$4,220,040

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,035,880	\$442,265
<b>Net Difference Between Projected and Actual</b>	1,627,839	0
<b>Change of Assumptions</b>	1,850,014	753,418
<b>Changes in Proportion and Differences Between</b>	153,968	403,638
<b>Total</b>	\$4,667,701	\$1,599,321

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,614,150
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(41,789)
<b>Total</b>	\$1,572,361

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$924,817

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$450,854
<b>2025</b>	251,371
<b>2026</b>	1,174,311
<b>2027</b>	373,291
<b>2028</b>	156,461
<b>Thereafter</b>	662,092
<b>Total</b>	\$3,068,380

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,211,103	\$4,220,040	(\$622,708)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL TOWN OF MUNSTER - 45020

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,587,057</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	323,322
- Net Difference Between Projected and Actual Investment	805,814
- Change of Assumptions	(158,367)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,670
Pension Expense/Income	1,572,361
Contributions	(924,817)
Total Activity in FY 2023	1,632,983
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$4,220,040</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45022  
 Submission Unit Name: SCHOOL CITY OF WHITING

Wages: \$4,149,635      Proportionate Share: 0.0009854

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$596,887	\$1,070,491

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$262,770	\$112,189
<b>Net Difference Between Projected and Actual</b>	412,931	0
<b>Change of Assumptions</b>	469,290	191,118
<b>Changes in Proportion and Differences Between</b>	15,700	102,013
<b>Total</b>	\$1,160,691	\$405,320

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$409,459
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(13,387)
<b>Total</b>	\$396,072

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$235,909

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$111,581
<b>2025</b>	60,979
<b>2026</b>	295,101
<b>2027</b>	90,625
<b>2028</b>	35,629
<b>Thereafter</b>	161,456
<b>Total</b>	\$755,371

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,590,234	\$1,070,491	(\$157,961)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL CITY OF WHITING - 45022

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$596,887</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	88,219
- Net Difference Between Projected and Actual Investment	223,273
- Change of Assumptions	(11,373)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,322
Pension Expense/Income	396,072
Contributions	(235,909)
Total Activity in FY 2023	473,604
Net Pension Liability as of June 30, 2023	<b>\$1,070,491</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45025  
 Submission Unit Name: MERRILLVILLE COMM SCHOOL CORP

Wages: \$23,657,091      Proportionate Share: 0.0056178

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,884,602	\$6,102,904

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,498,060	\$639,592
Net Difference Between Projected and Actual	2,354,135	0
Change of Assumptions	2,675,439	1,089,572
Changes in Proportion and Differences Between	152,956	881,976
<b>Total</b>	<b>\$6,680,590</b>	<b>\$2,611,140</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,334,338
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(120,970)
<b>Total</b>	<b>\$2,213,368</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,374,365

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$591,476
2025	302,990
2026	1,637,721
2027	481,738
2028	168,166
Thereafter	887,359
<b>Total</b>	<b>\$4,069,450</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,767,012	\$6,102,904	(\$900,543)

# TRF 1996 Net Pension Liability - Unaudited

MERRILLVILLE COMM SCHOOL CORP - 45025

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$3,884,602</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	452,610
- Net Difference Between Projected and Actual Investment	1,119,822
- Change of Assumptions	(298,527)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,394
Pension Expense/Income	2,213,368
Contributions	(1,374,365)
Total Activity in FY 2023	2,218,302
Net Pension Liability as of June 30, 2023	<b>\$6,102,904</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45026  
 Submission Unit Name: LAKE RIDGE SCHOOLS

Wages: \$5,522,893      Proportionate Share: 0.0013115

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$950,409	\$1,424,750

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$349,729	\$149,316
<b>Net Difference Between Projected and Actual</b>	549,583	0
<b>Change of Assumptions</b>	624,593	254,365
<b>Changes in Proportion and Differences Between</b>	21,806	270,074
<b>Total</b>	\$1,545,711	\$673,755

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$544,961
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(38,129)
<b>Total</b>	\$506,832

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$311,559

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$128,193
<b>2025</b>	60,845
<b>2026</b>	372,436
<b>2027</b>	101,929
<b>2028</b>	28,729
<b>Thereafter</b>	179,824
<b>Total</b>	\$871,956

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,447,424	\$1,424,750	(\$210,236)

# TRF 1996 Net Pension Liability - Unaudited

## LAKE RIDGE SCHOOLS - 45026

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$950,409</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	101,115
- Net Difference Between Projected and Actual Investment	247,595
- Change of Assumptions	(90,809)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,167
Pension Expense/Income	506,832
Contributions	(311,559)
Total Activity in FY 2023	474,341
Net Pension Liability as of June 30, 2023	<b>\$1,424,750</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45027  
 Submission Unit Name: GARY COMM SCHOOL CORP

Wages: \$21,252,269      Proportionate Share: 0.0050467

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$3,484,330	\$5,482,489

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,345,769	\$574,572
<b>Net Difference Between Projected and Actual</b>	2,114,816	0
<b>Change of Assumptions</b>	2,403,456	978,808
<b>Changes in Proportion and Differences Between</b>	88,138	968,357
<b>Total</b>	\$5,952,179	\$2,521,737

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,097,032
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(152,204)
<b>Total</b>	\$1,944,828

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,224,847

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$487,812
<b>2025</b>	228,654
<b>2026</b>	1,427,701
<b>2027</b>	405,109
<b>2028</b>	123,415
<b>Thereafter</b>	757,751
<b>Total</b>	\$3,430,442

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,265,812	\$5,482,489	(\$808,994)

# TRF 1996 Net Pension Liability - Unaudited

GARY COMM SCHOOL CORP - 45027

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$3,484,330</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	407,158
- Net Difference Between Projected and Actual Investment	1,007,687
- Change of Assumptions	(265,576)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	128,909
Pension Expense/Income	1,944,828
Contributions	(1,224,847)
Total Activity in FY 2023	1,998,159
Net Pension Liability as of June 30, 2023	<b>\$5,482,489</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45028  
 Submission Unit Name: TRI CREEK SCHOOL

Wages: \$11,694,525      Proportionate Share: 0.0027771

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,831,484	\$3,016,906

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$740,550	\$316,175
<b>Net Difference Between Projected and Actual</b>	1,163,742	0
<b>Change of Assumptions</b>	1,322,575	538,619
<b>Changes in Proportion and Differences Between</b>	42,320	412,235
<b>Total</b>	\$3,269,187	\$1,267,029

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,153,955
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(57,170)
<b>Total</b>	\$1,096,785

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$614,076

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$295,018
<b>2025</b>	152,408
<b>2026</b>	812,216
<b>2027</b>	241,227
<b>2028</b>	86,223
<b>Thereafter</b>	415,066
<b>Total</b>	\$2,002,158

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,299,916	\$3,016,906	(\$445,174)

# TRF 1996 Net Pension Liability - Unaudited

## TRI CREEK SCHOOL - 45028

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,831,484</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	233,023
- Net Difference Between Projected and Actual Investment	581,797
- Change of Assumptions	(104,484)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,623)
Pension Expense/Income	1,096,785
Contributions	(614,076)
Total Activity in FY 2023	1,185,422
Net Pension Liability as of June 30, 2023	<b>\$3,016,906</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45029  
 Submission Unit Name: LAKE CENTRAL SCHOOL CORP

Wages: \$37,951,830      Proportionate Share: 0.0090123

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$6,102,927	\$9,790,524

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,403,248	\$1,026,059
<b>Net Difference Between Projected and Actual</b>	3,776,597	0
<b>Change of Assumptions</b>	4,292,046	1,747,936
<b>Changes in Proportion and Differences Between</b>	158,255	870,748
<b>Total</b>	\$10,630,146	\$3,644,743

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,744,839
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(118,468)
<b>Total</b>	\$3,626,371

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,228,691

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$1,024,462
<b>2025</b>	561,662
<b>2026</b>	2,702,898
<b>2027</b>	837,563
<b>2028</b>	334,524
<b>Thereafter</b>	1,524,294
<b>Total</b>	\$6,985,403

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,689,833	\$9,790,524	(\$1,444,687)

# TRF 1996 Net Pension Liability - Unaudited

## LAKE CENTRAL SCHOOL CORP - 45029

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$6,102,927</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	739,563
- Net Difference Between Projected and Actual Investment	1,837,422
- Change of Assumptions	(416,377)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	129,309
Pension Expense/Income	3,626,371
Contributions	(2,228,691)
Total Activity in FY 2023	3,687,597
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$9,790,524</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45030  
 Submission Unit Name: CROWN POINT COMM SCHOOL

Wages: \$38,871,632      Proportionate Share: 0.0092307

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,685,600	\$10,027,783

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,461,488	\$1,050,924
Net Difference Between Projected and Actual	3,868,118	0
Change of Assumptions	4,396,058	1,790,295
Changes in Proportion and Differences Between	313,818	682,819
<b>Total</b>	<b>\$11,039,482</b>	<b>\$3,524,038</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,835,589
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(63,904)
<b>Total</b>	<b>\$3,771,685</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,290,837

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,106,723
2025	632,707
2026	2,825,825
2027	916,852
2028	401,628
Thereafter	1,631,709
<b>Total</b>	<b>\$7,515,444</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,263,922	\$10,027,783	(\$1,479,696)

# TRF 1996 Net Pension Liability - Unaudited

## CROWN POINT COMM SCHOOL - 45030

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$5,685,600</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	816,539
- Net Difference Between Projected and Actual Investment	2,061,546
- Change of Assumptions	(152,282)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135,532
Pension Expense/Income	3,771,685
Contributions	(2,290,837)
Total Activity in FY 2023	4,342,183
Net Pension Liability as of June 30, 2023	<b>\$10,027,783</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45031  
 Submission Unit Name: HANOVER COMMUNITY SCHOOL CORPORATION

Wages: \$9,594,685      Proportionate Share: 0.0022784

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,365,563	\$2,475,143

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$607,565	\$259,398
<b>Net Difference Between Projected and Actual</b>	954,762	0
<b>Change of Assumptions</b>	1,085,072	441,896
<b>Changes in Proportion and Differences Between</b>	100,638	167,466
<b>Total</b>	\$2,748,037	\$868,760

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$946,733
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(12,607)
<b>Total</b>	\$934,126

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$553,757

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$276,337
<b>2025</b>	159,337
<b>2026</b>	700,661
<b>2027</b>	231,768
<b>2028</b>	104,592
<b>Thereafter</b>	406,582
<b>Total</b>	\$1,879,277

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,989,028	\$2,475,143	(\$365,231)

**TRF 1996 Net Pension Liability - Unaudited**  
**HANOVER COMMUNITY SCHOOL CORPORATION - 45031**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,365,563</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	205,495
- Net Difference Between Projected and Actual Investment	520,861
- Change of Assumptions	(19,249)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,104
Pension Expense/Income	934,126
Contributions	(553,757)
Total Activity in FY 2023	1,109,580
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,475,143</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45032  
 Submission Unit Name: NORTHWEST INDIANA SPEC ED COOP

Wages: \$10,768,595      Proportionate Share: 0.0025572

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,788,092	\$2,778,018

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$681,911	\$291,140
Net Difference Between Projected and Actual	1,071,593	0
Change of Assumptions	1,217,849	495,969
Changes in Proportion and Differences Between	50,622	335,992
<b>Total</b>	<b>\$3,021,975</b>	<b>\$1,123,101</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,062,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,192)
<b>Total</b>	<b>\$1,013,389</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$629,793

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$275,108
2025	143,791
2026	751,355
2027	228,257
2028	85,523
Thereafter	414,840
<b>Total</b>	<b>\$1,898,874</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,721,885	\$2,778,018	(\$409,923)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHWEST INDIANA SPEC ED COOP - 45032

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,788,092</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	203,953
- Net Difference Between Projected and Actual Investment	503,436
- Change of Assumptions	(145,511)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,452
Pension Expense/Income	1,013,389
Contributions	(629,793)
Total Activity in FY 2023	989,926
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,778,018</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45033  
 Submission Unit Name: AMERICAN QUALITY SCHOOLS

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	15
<b>Total</b>	<b>\$0</b>	<b>\$15</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$6)
2025	(6)
2026	(3)
2027	0
2028	0
Thereafter	0
<b>Total</b>	<b>(\$15)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## AMERICAN QUALITY SCHOOLS - 45033

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6
Pension Expense/Income	(6)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 45034  
 Submission Unit Name: NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	1,514	5,752
<b>Total</b>	<b>\$1,514</b>	<b>\$5,752</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(689)
<b>Total</b>	<b>(689)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$688)
2025	(688)
2026	(684)
2027	(748)
2028	(751)
Thereafter	(679)
<b>Total</b>	<b>(\$4,238)</b>

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

**TRF 1996 Net Pension Liability - Unaudited**  
**NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER - 45034**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	689
Pension Expense/Income	(689)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 46008  
 Submission Unit Name: MSD OF NEW DURHAM TOWNSHIP SCHOOLS

Wages: \$3,414,128      Proportionate Share: 0.0008107

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$547,437	\$880,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$216,184	\$92,299
Net Difference Between Projected and Actual	339,723	0
Change of Assumptions	386,090	157,235
Changes in Proportion and Differences Between	13,129	99,762
<b>Total</b>	<b>\$955,126</b>	<b>\$349,296</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$336,866
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,418)
<b>Total</b>	<b>\$323,448</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$191,117

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$89,396
2025	47,765
2026	240,384
2027	73,432
2028	28,177
Thereafter	126,676
<b>Total</b>	<b>\$605,830</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,131,015	\$880,705	(\$129,957)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF NEW DURHAM TOWNSHIP SCHOOLS - 46008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$547,437</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,690
- Net Difference Between Projected and Actual Investment	165,778
- Change of Assumptions	(36,702)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,171
Pension Expense/Income	323,448
Contributions	(191,117)
Total Activity in FY 2023	333,268
Net Pension Liability as of June 30, 2023	<b>\$880,705</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 46009  
 Submission Unit Name: TRI-TOWNSHIP CONSOLIDATED SCHOOL CORP

Wages: \$1,413,692      Proportionate Share: 0.0003357

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$218,211	\$364,688

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$89,519	\$38,220
Net Difference Between Projected and Actual	140,675	0
Change of Assumptions	159,875	65,109
Changes in Proportion and Differences Between	14,231	48,722
<b>Total</b>	<b>\$404,300</b>	<b>\$152,051</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$139,492
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,285)
<b>Total</b>	<b>\$133,207</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,911

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$36,290
2025	19,051
2026	98,807
2027	30,725
2028	11,985
Thereafter	55,391
<b>Total</b>	<b>\$252,249</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$882,425	\$364,688	(\$53,813)

# TRF 1996 Net Pension Liability - Unaudited

## TRI-TOWNSHIP CONSOLIDATED SCHOOL CORP - 46009

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$218,211</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,501
- Net Difference Between Projected and Actual Investment	71,340
- Change of Assumptions	(11,087)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,427
Pension Expense/Income	133,207
Contributions	(82,911)
Total Activity in FY 2023	146,477
Net Pension Liability as of June 30, 2023	<b>\$364,688</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 46014  
 Submission Unit Name: SOUTH CENTRAL COMM SCHOOL

Wages: \$3,342,611      Proportionate Share: 0.0007938

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$535,980	\$862,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$211,677	\$90,375
Net Difference Between Projected and Actual	332,641	0
Change of Assumptions	378,042	153,958
Changes in Proportion and Differences Between	32,873	76,066
<b>Total</b>	<b>\$955,233</b>	<b>\$320,399</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$329,844
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,891)
<b>Total</b>	<b>\$322,953</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$200,408

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$93,776
2025	53,013
2026	241,608
2027	77,209
2028	32,902
Thereafter	136,326
<b>Total</b>	<b>\$634,834</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,086,592	\$862,346	(\$127,247)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH CENTRAL COMM SCHOOL - 46014

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$535,980</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,303
- Net Difference Between Projected and Actual Investment	162,336
- Change of Assumptions	(35,916)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,098
Pension Expense/Income	322,953
Contributions	(200,408)
Total Activity in FY 2023	326,366
Net Pension Liability as of June 30, 2023	<b>\$862,346</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 46020  
 Submission Unit Name: NEW PRAIRIE UNITED SCHOOL CORP

Wages: \$9,374,288      Proportionate Share: 0.0022261

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,530,110	\$2,418,327

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$593,619	\$253,444
Net Difference Between Projected and Actual	932,845	0
Change of Assumptions	1,060,165	431,752
Changes in Proportion and Differences Between	62,333	197,193
<b>Total</b>	<b>\$2,648,962</b>	<b>\$882,389</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$925,001
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,420)
<b>Total</b>	<b>\$902,581</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$554,386

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$259,891
2025	145,576
2026	674,474
2027	214,286
2028	90,034
Thereafter	382,312
<b>Total</b>	<b>\$1,766,573</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,851,552	\$2,418,327	(\$356,848)

# TRF 1996 Net Pension Liability - Unaudited

## NEW PRAIRIE UNITED SCHOOL CORP - 46020

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,530,110</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	180,311
- Net Difference Between Projected and Actual Investment	446,660
- Change of Assumptions	(113,833)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,884
Pension Expense/Income	902,581
Contributions	(554,386)
Total Activity in FY 2023	888,217
Net Pension Liability as of June 30, 2023	<b>\$2,418,327</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 46021  
 Submission Unit Name: LA PORTE COMM SCHOOL CORP

Wages: \$26,895,532      Proportionate Share: 0.0063868

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$4,206,519	\$6,938,308

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,703,124	\$727,143
<b>Net Difference Between Projected and Actual</b>	2,676,384	0
<b>Change of Assumptions</b>	3,041,670	1,238,720
<b>Changes in Proportion and Differences Between</b>	204,855	661,685
<b>Total</b>	\$7,626,033	\$2,627,548

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,653,877
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(74,655)
<b>Total</b>	\$2,579,222

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,568,514

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$735,312
<b>2025</b>	407,337
<b>2026</b>	1,924,779
<b>2027</b>	602,693
<b>2028</b>	246,203
<b>Thereafter</b>	1,082,161
<b>Total</b>	\$4,998,485

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,788,414	\$6,938,308	(\$1,023,815)

# TRF 1996 Net Pension Liability - Unaudited

LA PORTE COMM SCHOOL CORP - 46021

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$4,206,519</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	536,489
- Net Difference Between Projected and Actual Investment	1,339,783
- Change of Assumptions	(237,604)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,413
Pension Expense/Income	2,579,222
Contributions	(1,568,514)
Total Activity in FY 2023	2,731,789
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$6,938,308</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 46022  
 Submission Unit Name: MICHIGAN CITY AREA SCHOOLS

Wages: \$25,282,006      Proportionate Share: 0.0060037

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,788,995	\$6,522,127

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,600,966	\$683,527
Net Difference Between Projected and Actual	2,515,846	0
Change of Assumptions	2,859,221	1,164,418
Changes in Proportion and Differences Between	77,960	716,631
<b>Total</b>	<b>\$7,053,993</b>	<b>\$2,564,576</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,494,689
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(105,540)
<b>Total</b>	<b>\$2,389,149</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,391,485

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$655,842
2025	347,539
2026	1,773,961
2027	537,185
2028	202,083
Thereafter	972,807
<b>Total</b>	<b>\$4,489,417</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,781,393	\$6,522,127	(\$962,403)

# TRF 1996 Net Pension Liability - Unaudited

## MICHIGAN CITY AREA SCHOOLS - 46022

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$3,788,995</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	521,569
- Net Difference Between Projected and Actual Investment	1,311,911
- Change of Assumptions	(143,212)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,200
Pension Expense/Income	2,389,149
Contributions	(1,391,485)
Total Activity in FY 2023	2,733,132
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$6,522,127</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 47011  
 Submission Unit Name: MITCHELL COMMUNITY SCHOOLS

Wages: \$6,447,645      Proportionate Share: 0.0015311

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$992,024	\$1,663,312

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$408,288	\$174,317
<b>Net Difference Between Projected and Actual</b>	641,606	0
<b>Change of Assumptions</b>	729,176	296,957
<b>Changes in Proportion and Differences Between</b>	8,824	173,448
<b>Total</b>	\$1,787,894	\$644,722

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$636,211
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(27,406)
<b>Total</b>	\$608,805

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$363,332

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$166,768
<b>2025</b>	88,142
<b>2026</b>	451,920
<b>2027</b>	137,859
<b>2028</b>	52,406
<b>Thereafter</b>	246,077
<b>Total</b>	\$1,143,172

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,024,667	\$1,663,312	(\$245,438)

# TRF 1996 Net Pension Liability - Unaudited

## MITCHELL COMMUNITY SCHOOLS - 47011

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$992,024</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	130,325
- Net Difference Between Projected and Actual Investment	326,395
- Change of Assumptions	(49,004)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,099
Pension Expense/Income	608,805
Contributions	(363,332)
Total Activity in FY 2023	671,288
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,663,312</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 47013  
 Submission Unit Name: NORTH LAWRENCE COMMUNITY SCHOOL

Wages: \$13,631,417      Proportionate Share: 0.0032370

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$2,226,423	\$3,516,519

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$863,189	\$368,536
<b>Net Difference Between Projected and Actual</b>	1,356,462	0
<b>Change of Assumptions</b>	1,541,599	627,816
<b>Changes in Proportion and Differences Between</b>	53,239	503,673
<b>Total</b>	\$3,814,489	\$1,500,025

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,345,055
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(68,673)
<b>Total</b>	\$1,276,382

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$764,350

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$341,840
<b>2025</b>	175,613
<b>2026</b>	944,694
<b>2027</b>	275,416
<b>2028</b>	94,735
<b>Thereafter</b>	482,166
<b>Total</b>	\$2,314,464

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,508,815	\$3,516,519	(\$518,896)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH LAWRENCE COMMUNITY SCHOOL - 47013

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,226,423</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	262,039
- Net Difference Between Projected and Actual Investment	649,027
- Change of Assumptions	(166,239)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,237
Pension Expense/Income	1,276,382
Contributions	(764,350)
Total Activity in FY 2023	1,290,096
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$3,516,519</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 48014  
 Submission Unit Name: ALEXANDRIA COMM SCHOOL CORP

Wages: \$6,035,804      Proportionate Share: 0.0014333

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$887,396	\$1,557,067

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$382,208	\$163,183
Net Difference Between Projected and Actual	600,623	0
Change of Assumptions	682,599	277,989
Changes in Proportion and Differences Between	12,278	162,707
<b>Total</b>	<b>\$1,677,708</b>	<b>\$603,879</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$595,572
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,448)
<b>Total</b>	<b>\$571,124</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$341,773

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$157,320
2025	83,717
2026	424,251
2027	129,849
2028	49,849
Thereafter	228,843
<b>Total</b>	<b>\$1,073,829</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,767,589	\$1,557,067	(\$229,760)

# TRF 1996 Net Pension Liability - Unaudited

ALEXANDRIA COMM SCHOOL CORP - 48014

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$887,396</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	126,311
- Net Difference Between Projected and Actual Investment	318,657
- Change of Assumptions	(25,859)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,211
Pension Expense/Income	571,124
Contributions	(341,773)
Total Activity in FY 2023	669,671
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,557,067</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 48016  
 Submission Unit Name: ANDERSON COMM SCHOOL CORP

Wages: \$30,114,532      Proportionate Share: 0.0071512

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$4,432,368	\$7,768,715

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,906,962	\$814,171
<b>Net Difference Between Projected and Actual</b>	2,996,705	0
<b>Change of Assumptions</b>	3,405,710	1,386,975
<b>Changes in Proportion and Differences Between</b>	455,063	978,144
<b>Total</b>	\$8,764,440	\$3,179,290

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,971,505
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(74,157)
<b>Total</b>	\$2,897,348

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,764,288

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$832,752
<b>2025</b>	465,522
<b>2026</b>	2,164,575
<b>2027</b>	675,705
<b>2028</b>	276,548
<b>Thereafter</b>	1,170,048
<b>Total</b>	\$5,585,150

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,797,725	\$7,768,715	(\$1,146,349)

# TRF 1996 Net Pension Liability - Unaudited

## ANDERSON COMM SCHOOL CORP - 48016

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$4,432,368</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	629,703
- Net Difference Between Projected and Actual Investment	1,588,342
- Change of Assumptions	(131,376)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	116,618
Pension Expense/Income	2,897,348
Contributions	(1,764,288)
Total Activity in FY 2023	3,336,347
Net Pension Liability as of June 30, 2023	<b>\$7,768,715</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 48017  
 Submission Unit Name: ELWOOD COMM SCHOOL

Wages: \$5,874,543      Proportionate Share: 0.0013950

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$851,707	\$1,515,460

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$371,995	\$158,822
Net Difference Between Projected and Actual	584,574	0
Change of Assumptions	664,359	270,560
Changes in Proportion and Differences Between	41,897	130,926
<b>Total</b>	<b>\$1,662,825</b>	<b>\$560,308</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$579,658
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,134)
<b>Total</b>	<b>\$565,524</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$331,642

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$162,777
2025	91,141
2026	422,572
2027	134,314
2028	56,446
Thereafter	235,267
<b>Total</b>	<b>\$1,102,517</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,666,913	\$1,515,460	(\$223,621)

# TRF 1996 Net Pension Liability - Unaudited

## ELWOOD COMM SCHOOL - 48017

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$851,707</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	124,188
- Net Difference Between Projected and Actual Investment	313,948
- Change of Assumptions	(19,359)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,094
Pension Expense/Income	565,524
Contributions	(331,642)
Total Activity in FY 2023	663,753
Net Pension Liability as of June 30, 2023	<b>\$1,515,460</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 48020  
 Submission Unit Name: FRANKTON-LAPEL COMMUNITY SCHOOLS

Wages: \$11,080,407      Proportionate Share: 0.0026312

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,745,292	\$2,858,407

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$701,644	\$299,565
<b>Net Difference Between Projected and Actual</b>	1,102,602	0
<b>Change of Assumptions</b>	1,253,091	510,321
<b>Changes in Proportion and Differences Between</b>	61,827	219,638
<b>Total</b>	\$3,119,164	\$1,029,524

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,093,330
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(25,017)
<b>Total</b>	\$1,068,313

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$642,144

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$308,669
<b>2025</b>	173,551
<b>2026</b>	798,693
<b>2027</b>	254,077
<b>2028</b>	107,208
<b>Thereafter</b>	447,442
<b>Total</b>	\$2,089,640

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,916,402	\$2,858,407	(\$421,786)

# TRF 1996 Net Pension Liability - Unaudited

## FRANKTON-LAPEL COMMUNITY SCHOOLS - 48020

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,745,292</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	219,733
- Net Difference Between Projected and Actual Investment	548,044
- Change of Assumptions	(103,859)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,028
Pension Expense/Income	1,068,313
Contributions	(642,144)
Total Activity in FY 2023	1,113,115
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,858,407</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 48021  
 Submission Unit Name: SOUTH MADISON COMMUNITY SCHOOL CORP

Wages: \$15,298,521      Proportionate Share: 0.0036329

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,346,130	\$3,946,606

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$968,761	\$413,609
Net Difference Between Projected and Actual	1,522,364	0
Change of Assumptions	1,730,144	704,601
Changes in Proportion and Differences Between	134,065	324,036
<b>Total</b>	<b>\$4,355,334</b>	<b>\$1,442,246</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,509,562
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,439)
<b>Total</b>	<b>\$1,477,123</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$891,607

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$428,283
2025	241,725
2026	1,104,871
2027	356,835
2028	154,056
Thereafter	627,318
<b>Total</b>	<b>\$2,913,088</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,549,482	\$3,946,606	(\$582,360)

**TRF 1996 Net Pension Liability - Unaudited**  
**SOUTH MADISON COMMUNITY SCHOOL CORP - 48021**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,346,130</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	310,031
- Net Difference Between Projected and Actual Investment	776,893
- Change of Assumptions	(112,548)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,584
Pension Expense/Income	1,477,123
Contributions	(891,607)
Total Activity in FY 2023	1,600,476
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$3,946,606</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 49002  
 Submission Unit Name: MSD OF DECATUR TOWNSHIP

Wages: \$29,728,783      Proportionate Share: 0.0070596

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$4,506,576	\$7,669,206

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,882,535	\$803,742
<b>Net Difference Between Projected and Actual</b>	2,958,320	0
<b>Change of Assumptions</b>	3,362,086	1,369,210
<b>Changes in Proportion and Differences Between</b>	140,426	678,258
<b>Total</b>	\$8,343,367	\$2,851,210

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,933,442
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(93,046)
<b>Total</b>	\$2,840,396

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,740,702

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$802,244
<b>2025</b>	439,719
<b>2026</b>	2,117,011
<b>2027</b>	668,159
<b>2028</b>	274,117
<b>Thereafter</b>	1,190,907
<b>Total</b>	\$5,492,157

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,556,944	\$7,669,206	(\$1,131,666)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF DECATUR TOWNSHIP - 49002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$4,506,576</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	607,951
- Net Difference Between Projected and Actual Investment	1,526,378
- Change of Assumptions	(193,233)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	121,840
Pension Expense/Income	2,840,396
Contributions	(1,740,702)
Total Activity in FY 2023	3,162,630
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$7,669,206</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 49004  
 Submission Unit Name: MSD OF WAYNE TOWNSHIP

Wages: \$88,786,662      Proportionate Share: 0.0210839

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$13,976,496	\$22,904,522

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,622,300	\$2,400,422
<b>Net Difference Between Projected and Actual</b>	8,835,192	0
<b>Change of Assumptions</b>	10,041,063	4,089,223
<b>Changes in Proportion and Differences Between</b>	284,157	1,936,267
<b>Total</b>	\$24,782,712	\$8,425,912

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$8,760,894
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(289,931)
<b>Total</b>	\$8,470,963

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,217,495

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$2,383,906
<b>2025</b>	1,301,203
<b>2026</b>	6,310,535
<b>2027</b>	1,988,475
<b>2028</b>	811,656
<b>Thereafter</b>	3,561,025
<b>Total</b>	\$16,356,800

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$55,421,377	\$22,904,522	(\$3,379,784)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF WAYNE TOWNSHIP - 49004

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$13,976,496</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,761,631
- Net Difference Between Projected and Actual Investment	4,394,229
- Change of Assumptions	(828,062)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	346,760
Pension Expense/Income	8,470,963
Contributions	(5,217,495)
Total Activity in FY 2023	8,928,026
Net Pension Liability as of June 30, 2023	<b>\$22,904,522</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 49005  
 Submission Unit Name: MSD LAWRENCE TOWNSHIP

Wages: \$67,620,970      Proportionate Share: 0.0160578

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$10,867,352	\$17,444,412

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,282,024	\$1,828,196
<b>Net Difference Between Projected and Actual</b>	6,729,009	0
<b>Change of Assumptions</b>	7,647,418	3,114,411
<b>Changes in Proportion and Differences Between</b>	237,783	1,497,170
<b>Total</b>	\$18,896,234	\$6,439,777

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$6,672,422
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(204,081)
<b>Total</b>	\$6,468,341

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,923,643

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$1,832,351
<b>2025</b>	1,007,749
<b>2026</b>	4,822,924
<b>2027</b>	1,504,420
<b>2028</b>	608,132
<b>Thereafter</b>	2,680,881
<b>Total</b>	\$12,456,457

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,209,714	\$17,444,412	(\$2,574,092)

# TRF 1996 Net Pension Liability - Unaudited

## MSD LAWRENCE TOWNSHIP - 49005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$10,867,352</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,318,420
- Net Difference Between Projected and Actual Investment	3,275,961
- Change of Assumptions	(738,670)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	176,651
Pension Expense/Income	6,468,341
Contributions	(3,923,643)
Total Activity in FY 2023	6,577,060
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$17,444,412</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 49006  
 Submission Unit Name: MSD OF PERRY TOWNSHIP

Wages: \$75,296,507      Proportionate Share: 0.0178805

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$12,048,878	\$19,424,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,768,071	\$2,035,712
Net Difference Between Projected and Actual	7,492,810	0
Change of Assumptions	8,515,466	3,467,923
Changes in Proportion and Differences Between	697,727	1,637,959
<b>Total</b>	<b>\$21,474,074</b>	<b>\$7,141,594</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,429,800
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(149,825)
<b>Total</b>	<b>\$7,279,975</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,435,349

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,117,763
2025	1,199,562
2026	5,447,796
2027	1,747,871
2028	749,840
Thereafter	3,069,648
<b>Total</b>	<b>\$14,332,480</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$47,000,883	\$19,424,504	(\$2,866,274)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF PERRY TOWNSHIP - 49006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$12,048,878</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,473,507
- Net Difference Between Projected and Actual Investment	3,664,338
- Change of Assumptions	(797,284)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	190,439
Pension Expense/Income	7,279,975
Contributions	(4,435,349)
Total Activity in FY 2023	7,375,626
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$19,424,504</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 49007  
 Submission Unit Name: MSD OF PIKE TOWNSHIP SCHOOLS

Wages: \$56,903,295      Proportionate Share: 0.0135127

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$8,382,750	\$14,679,539

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,603,339	\$1,538,434
Net Difference Between Projected and Actual	5,662,486	0
Change of Assumptions	6,435,331	2,620,789
Changes in Proportion and Differences Between	124,938	1,422,482
<b>Total</b>	<b>\$15,826,094</b>	<b>\$5,581,705</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,614,869
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(212,945)
<b>Total</b>	<b>\$5,401,924</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,280,749

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,500,722
2025	806,816
2026	4,017,305
2027	1,229,238
2028	475,009
Thereafter	2,215,299
<b>Total</b>	<b>\$10,244,389</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,519,635	\$14,679,539	(\$2,166,108)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF PIKE TOWNSHIP SCHOOLS - 49007

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$8,382,750</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,189,086
- Net Difference Between Projected and Actual Investment	2,998,908
- Change of Assumptions	(251,872)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	239,492
Pension Expense/Income	5,401,924
Contributions	(3,280,749)
Total Activity in FY 2023	6,296,789
Net Pension Liability as of June 30, 2023	<b>\$14,679,539</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 49008  
 Submission Unit Name: MSD OF WARREN TOWNSHIP

Wages: \$54,370,967      Proportionate Share: 0.0129113

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$8,314,864	\$14,026,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,442,968	\$1,469,964
<b>Net Difference Between Projected and Actual</b>	5,410,470	0
<b>Change of Assumptions</b>	6,148,918	2,504,147
<b>Changes in Proportion and Differences Between</b>	190,593	1,388,438
<b>Total</b>	\$15,192,949	\$5,362,549

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,364,972
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(194,088)
<b>Total</b>	\$5,170,884

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,186,532

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$1,443,309
<b>2025</b>	780,286
<b>2026</b>	3,847,891
<b>2027</b>	1,175,340
<b>2028</b>	454,686
<b>Thereafter</b>	2,128,888
<b>Total</b>	\$9,830,400

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,938,788	\$14,026,207	(\$2,069,703)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF WARREN TOWNSHIP - 49008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$8,314,864</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,104,277
- Net Difference Between Projected and Actual Investment	2,768,463
- Change of Assumptions	(388,712)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	242,963
Pension Expense/Income	5,170,884
Contributions	(3,186,532)
Total Activity in FY 2023	5,711,343
Net Pension Liability as of June 30, 2023	<b>\$14,026,207</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 49009  
 Submission Unit Name: MSD OF WASHINGTON TOWNSHIP

Wages: \$57,997,102      Proportionate Share: 0.0137724

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$9,278,837	\$14,961,664

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,672,592	\$1,568,001
<b>Net Difference Between Projected and Actual</b>	5,771,314	0
<b>Change of Assumptions</b>	6,559,011	2,671,157
<b>Changes in Proportion and Differences Between</b>	400,360	1,530,638
<b>Total</b>	\$16,403,277	\$5,769,796

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,722,781
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(187,094)
<b>Total</b>	\$5,535,687

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,387,469

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$1,559,508
<b>2025</b>	852,267
<b>2026</b>	4,124,455
<b>2027</b>	1,287,488
<b>2028</b>	518,770
<b>Thereafter</b>	2,290,993
<b>Total</b>	\$10,633,481

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,202,286	\$14,961,664	(\$2,207,738)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF WASHINGTON TOWNSHIP - 49009

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$9,278,837</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,135,150
- Net Difference Between Projected and Actual Investment	2,823,009
- Change of Assumptions	(613,246)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	189,696
Pension Expense/Income	5,535,687
Contributions	(3,387,469)
Total Activity in FY 2023	5,682,827
Net Pension Liability as of June 30, 2023	<b>\$14,961,664</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 49010  
 Submission Unit Name: BEECH GROVE CITY SCHOOLS

Wages: \$13,621,471      Proportionate Share: 0.0032347

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,180,661	\$3,514,020

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$862,575	\$368,274
Net Difference Between Projected and Actual	1,355,499	0
Change of Assumptions	1,540,504	627,370
Changes in Proportion and Differences Between	48,489	349,186
<b>Total</b>	<b>\$3,807,067</b>	<b>\$1,344,830</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,344,100
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,539)
<b>Total</b>	<b>\$1,295,561</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$787,409

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$361,684
2025	195,576
2026	964,104
2027	296,438
2028	115,881
Thereafter	528,554
<b>Total</b>	<b>\$2,462,237</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,502,769	\$3,514,020	(\$518,528)

# TRF 1996 Net Pension Liability - Unaudited

## BEECH GROVE CITY SCHOOLS - 49010

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,180,661</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	266,469
- Net Difference Between Projected and Actual Investment	662,605
- Change of Assumptions	(144,690)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,823
Pension Expense/Income	1,295,561
Contributions	(787,409)
Total Activity in FY 2023	1,333,359
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$3,514,020</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 49011  
 Submission Unit Name: INDIANAPOLIS PUBLIC SCHOOLS

Wages: \$131,876,452      Proportionate Share: 0.0313166

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$20,125,914	\$34,020,830

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,350,987	\$3,565,413
Net Difference Between Projected and Actual	13,123,197	0
Change of Assumptions	14,914,324	6,073,871
Changes in Proportion and Differences Between	455,013	4,568,304
<b>Total</b>	<b>\$36,843,521</b>	<b>\$14,207,588</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,012,834
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(695,494)
<b>Total</b>	<b>\$12,317,340</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,600,510

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,276,068
2025	1,667,900
2026	9,108,520
2027	2,692,720
2028	944,725
Thereafter	4,946,000
<b>Total</b>	<b>\$22,635,933</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$82,319,166	\$34,020,830	(\$5,020,097)

# TRF 1996 Net Pension Liability - Unaudited

## INDIANAPOLIS PUBLIC SCHOOLS - 49011

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$20,125,914</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,682,842
- Net Difference Between Projected and Actual Investment	6,728,293
- Change of Assumptions	(922,469)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	689,420
Pension Expense/Income	12,317,340
Contributions	(7,600,510)
Total Activity in FY 2023	13,894,916
Net Pension Liability as of June 30, 2023	<b>\$34,020,830</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 49012  
 Submission Unit Name: SCHOOL TOWN OF SPEEDWAY

Wages: \$9,491,705      Proportionate Share: 0.0022540

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,584,367	\$2,448,636

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$601,059	\$256,620
Net Difference Between Projected and Actual	944,537	0
Change of Assumptions	1,073,452	437,163
Changes in Proportion and Differences Between	63,229	240,850
<b>Total</b>	<b>\$2,682,277</b>	<b>\$934,633</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$936,594
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,986)
<b>Total</b>	<b>\$909,608</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$560,377

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$258,865
2025	143,117
2026	678,647
2027	210,059
2028	84,251
Thereafter	372,705
<b>Total</b>	<b>\$1,747,644</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,924,890	\$2,448,636	(\$361,320)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL TOWN OF SPEEDWAY - 49012

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,584,367</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	178,907
- Net Difference Between Projected and Actual Investment	441,112
- Change of Assumptions	(132,277)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,296
Pension Expense/Income	909,608
Contributions	(560,377)
Total Activity in FY 2023	864,269
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,448,636</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 49015

Submission Unit Name: FRANKLIN TOWNSHIP COMM SCHOOL CORP

Wages: \$40,163,817      Proportionate Share: 0.0095376

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$6,562,328	\$10,361,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,543,327	\$1,085,865
<b>Net Difference Between Projected and Actual</b>	3,996,724	0
<b>Change of Assumptions</b>	4,542,217	1,849,818
<b>Changes in Proportion and Differences Between</b>	309,016	854,881
<b>Total</b>	\$11,391,284	\$3,790,564

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,963,114
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(89,755)
<b>Total</b>	\$3,873,359

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,321,536

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$1,119,793
<b>2025</b>	630,018
<b>2026</b>	2,896,055
<b>2027</b>	930,767
<b>2028</b>	398,406
<b>Thereafter</b>	1,625,681
<b>Total</b>	\$7,600,720

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,070,643	\$10,361,184	(\$1,528,893)

# TRF 1996 Net Pension Liability - Unaudited

## FRANKLIN TOWNSHIP COMM SCHOOL CORP - 49015

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$6,562,328</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	771,838
- Net Difference Between Projected and Actual Investment	1,911,576
- Change of Assumptions	(490,941)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,560
Pension Expense/Income	3,873,359
Contributions	(2,321,536)
Total Activity in FY 2023	3,798,856
Net Pension Liability as of June 30, 2023	<b>\$10,361,184</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 49016  
 Submission Unit Name: CENTRAL INDIANA EDU SERVICE CENTER

Wages: \$4,854,115      Proportionate Share: 0.0011527

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$787,311	\$1,252,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$307,383	\$131,236
<b>Net Difference Between Projected and Actual</b>	483,038	0
<b>Change of Assumptions</b>	548,965	223,566
<b>Changes in Proportion and Differences Between</b>	185,639	112,175
<b>Total</b>	\$1,525,025	\$466,977

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$478,976
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	11,366
<b>Total</b>	\$490,342

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$290,736

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$157,552
<b>2025</b>	98,359
<b>2026</b>	372,226
<b>2027</b>	136,012
<b>2028</b>	71,677
<b>Thereafter</b>	222,222
<b>Total</b>	\$1,058,048

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,030,000	\$1,252,237	(\$184,780)

# TRF 1996 Net Pension Liability - Unaudited

CENTRAL INDIANA EDU SERVICE CENTER - 49016

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$787,311</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,890
- Net Difference Between Projected and Actual Investment	232,874
- Change of Assumptions	(56,520)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,924)
Pension Expense/Income	490,342
Contributions	(290,736)
Total Activity in FY 2023	464,926
Net Pension Liability as of June 30, 2023	<b>\$1,252,237</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 49017  
 Submission Unit Name: INDIANA VIRTUAL PILO SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	24,371	110,381
<b>Total</b>	<b>\$24,371</b>	<b>\$110,381</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,449)
<b>Total</b>	<b>(13,449)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$13,449)
2025	(13,449)
2026	(13,461)
2027	(14,893)
2028	(14,883)
Thereafter	(15,875)
<b>Total</b>	<b>(\$86,010)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## INDIANA VIRTUAL PILO SCHOOL - 49017

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,449
Pension Expense/Income	(13,449)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 49018  
 Submission Unit Name: SOUTHSIDE SPECIAL SRVS OF MARION COUNTY

Wages: \$1,434,403      Proportionate Share: 0.0003406

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$222,425	\$370,011

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,825	\$38,778
Net Difference Between Projected and Actual	142,728	0
Change of Assumptions	162,208	66,059
Changes in Proportion and Differences Between	22,015	139,745
<b>Total</b>	<b>\$417,776</b>	<b>\$244,582</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,528
Specific Liabilities of Individual Employers	\$31,885
Net Amortization of Deferred Amounts from Changes in	(20,273)
<b>Total</b>	<b>\$153,140</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$114,091

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$22,921
2025	5,430
2026	86,352
2027	18,020
2028	(985)
Thereafter	41,456
<b>Total</b>	<b>\$173,194</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$895,305	\$370,011	(\$54,599)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHSIDE SPECIAL SRVS OF MARION COUNTY - 49018

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$222,425</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,808
- Net Difference Between Projected and Actual Investment	72,054
- Change of Assumptions	(11,748)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,423
Pension Expense/Income	153,140
Contributions	(114,091)
Total Activity in FY 2023	147,586
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$370,011</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 50003  
 Submission Unit Name: BREMEN PUBLIC SCHOOLS

Wages: \$5,391,501      Proportionate Share: 0.0012803

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$848,744	\$1,390,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$341,409	\$145,763
<b>Net Difference Between Projected and Actual</b>	536,509	0
<b>Change of Assumptions</b>	609,734	248,314
<b>Changes in Proportion and Differences Between</b>	8,539	149,803
<b>Total</b>	\$1,496,191	\$543,880

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$531,997
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(22,180)
<b>Total</b>	\$509,817

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$306,018

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$140,188
<b>2025</b>	74,442
<b>2026</b>	378,633
<b>2027</b>	114,041
<b>2028</b>	42,578
<b>Thereafter</b>	202,429
<b>Total</b>	\$952,311

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,365,411	\$1,390,856	(\$205,234)

# TRF 1996 Net Pension Liability - Unaudited

## BREMEN PUBLIC SCHOOLS - 50003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$848,744</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106,971
- Net Difference Between Projected and Actual Investment	266,825
- Change of Assumptions	(50,300)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,817
Pension Expense/Income	509,817
Contributions	(306,018)
Total Activity in FY 2023	542,112
Net Pension Liability as of June 30, 2023	<b>\$1,390,856</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 50004  
 Submission Unit Name: CULVER COMM SCHOOL

Wages: \$3,991,869      Proportionate Share: 0.0009479

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$614,401	\$1,029,752

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$252,770	\$107,919
<b>Net Difference Between Projected and Actual</b>	397,217	0
<b>Change of Assumptions</b>	451,431	183,845
<b>Changes in Proportion and Differences Between</b>	32,218	115,017
<b>Total</b>	\$1,133,636	\$406,781

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$393,876
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(15,336)
<b>Total</b>	\$378,540

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$230,156

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$104,876
<b>2025</b>	56,199
<b>2026</b>	281,414
<b>2027</b>	89,046
<b>2028</b>	36,137
<b>Thereafter</b>	159,183
<b>Total</b>	\$726,855

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,491,661	\$1,029,752	(\$151,950)

# TRF 1996 Net Pension Liability - Unaudited

## CULVER COMM SCHOOL - 50004

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$614,401</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,659
- Net Difference Between Projected and Actual Investment	201,994
- Change of Assumptions	(30,456)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,770
Pension Expense/Income	378,540
Contributions	(230,156)
Total Activity in FY 2023	415,351
Net Pension Liability as of June 30, 2023	<b>\$1,029,752</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 50007  
 Submission Unit Name: TRITON SCHOOL CORP

Wages: \$3,582,522      Proportionate Share: 0.0008507

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$534,860	\$924,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$226,850	\$96,853
<b>Net Difference Between Projected and Actual</b>	356,485	0
<b>Change of Assumptions</b>	405,140	164,993
<b>Changes in Proportion and Differences Between</b>	32,299	89,865
<b>Total</b>	\$1,020,774	\$351,711

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$353,487
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(7,383)
<b>Total</b>	\$346,104

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$211,505

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$100,501
<b>2025</b>	56,816
<b>2026</b>	258,936
<b>2027</b>	78,921
<b>2028</b>	31,437
<b>Thereafter</b>	142,452
<b>Total</b>	\$669,063

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,236,160	\$924,159	(\$136,369)

# TRF 1996 Net Pension Liability - Unaudited

TRITON SCHOOL CORP - 50007

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$534,860</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,115
- Net Difference Between Projected and Actual Investment	186,536
- Change of Assumptions	(19,310)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,359
Pension Expense/Income	346,104
Contributions	(211,505)
Total Activity in FY 2023	389,299
Net Pension Liability as of June 30, 2023	<b>\$924,159</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 50009  
 Submission Unit Name: ARGOS COMM SCHOOLS

Wages: \$2,271,521      Proportionate Share: 0.0005394

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$340,420	\$585,978

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$143,838	\$61,411
<b>Net Difference Between Projected and Actual</b>	226,035	0
<b>Change of Assumptions</b>	256,886	104,617
<b>Changes in Proportion and Differences Between</b>	23,574	71,062
<b>Total</b>	\$650,333	\$237,090

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$224,134
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(7,455)
<b>Total</b>	\$216,679

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,612

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$60,949
<b>2025</b>	33,250
<b>2026</b>	161,401
<b>2027</b>	49,945
<b>2028</b>	19,835
<b>Thereafter</b>	87,863
<b>Total</b>	\$413,243

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,417,873	\$585,978	(\$86,467)

# TRF 1996 Net Pension Liability - Unaudited

## ARGOS COMM SCHOOLS - 50009

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$340,420</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,860
- Net Difference Between Projected and Actual Investment	117,868
- Change of Assumptions	(12,866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,629
Pension Expense/Income	216,679
Contributions	(128,612)
Total Activity in FY 2023	245,558
Net Pension Liability as of June 30, 2023	<b>\$585,978</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 50010  
 Submission Unit Name: PLYMOUTH COMM SCHOOLS CORP

Wages: \$13,791,122      Proportionate Share: 0.0032749

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,938,087	\$3,557,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$873,295	\$372,851
<b>Net Difference Between Projected and Actual</b>	1,372,344	0
<b>Change of Assumptions</b>	1,559,649	635,167
<b>Changes in Proportion and Differences Between</b>	109,867	451,268
<b>Total</b>	\$3,915,155	\$1,459,286

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,360,804
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(52,889)
<b>Total</b>	\$1,307,915

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$787,928

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$362,429
<b>2025</b>	194,256
<b>2026</b>	972,339
<b>2027</b>	292,006
<b>2028</b>	109,220
<b>Thereafter</b>	525,619
<b>Total</b>	\$2,455,869

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,608,439	\$3,557,692	(\$524,972)

# TRF 1996 Net Pension Liability - Unaudited

## PLYMOUTH COMM SCHOOLS CORP - 50010

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,938,087</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	297,955
- Net Difference Between Projected and Actual Investment	756,526
- Change of Assumptions	(15,670)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,807
Pension Expense/Income	1,307,915
Contributions	(787,928)
Total Activity in FY 2023	1,619,605
Net Pension Liability as of June 30, 2023	<b>\$3,557,692</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 51004  
 Submission Unit Name: SHOALS COMMUNITY SCHOOL CORP

Wages: \$2,725,703      Proportionate Share: 0.0006473

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$425,031	\$703,195

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$172,611	\$73,696
<b>Net Difference Between Projected and Actual</b>	271,251	0
<b>Change of Assumptions</b>	308,272	125,544
<b>Changes in Proportion and Differences Between</b>	21,894	56,533
<b>Total</b>	\$774,028	\$255,773

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$268,970
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(5,861)
<b>Total</b>	\$263,109

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,718

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$76,229
<b>2025</b>	42,989
<b>2026</b>	196,785
<b>2027</b>	63,017
<b>2028</b>	26,881
<b>Thereafter</b>	112,354
<b>Total</b>	\$518,255

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,701,500	\$703,195	(\$103,763)

# TRF 1996 Net Pension Liability - Unaudited

## SHOALS COMMUNITY SCHOOL CORP - 51004

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$425,031</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,508
- Net Difference Between Projected and Actual Investment	136,200
- Change of Assumptions	(23,452)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,517
Pension Expense/Income	263,109
Contributions	(158,718)
Total Activity in FY 2023	278,164
Net Pension Liability as of June 30, 2023	<b>\$703,195</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 51006  
 Submission Unit Name: LOOGOOTEE COMM SCHOOL CORP

Wages: \$2,685,344      Proportionate Share: 0.0006377

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$452,488	\$692,766

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$170,051	\$72,603
<b>Net Difference Between Projected and Actual</b>	267,228	0
<b>Change of Assumptions</b>	303,700	123,682
<b>Changes in Proportion and Differences Between</b>	15,396	90,285
<b>Total</b>	\$756,375	\$286,570

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$264,980
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(11,653)
<b>Total</b>	\$253,327

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,265

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$69,218
<b>2025</b>	36,471
<b>2026</b>	187,982
<b>2027</b>	55,330
<b>2028</b>	19,742
<b>Thereafter</b>	101,062
<b>Total</b>	\$469,805

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,676,265	\$692,766	(\$102,224)

# TRF 1996 Net Pension Liability - Unaudited

## LOGOOTE COMM SCHOOL CORP - 51006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$452,488</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,173
- Net Difference Between Projected and Actual Investment	123,452
- Change of Assumptions	(39,481)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,072
Pension Expense/Income	253,327
Contributions	(158,265)
Total Activity in FY 2023	240,278
Net Pension Liability as of June 30, 2023	<b>\$692,766</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 51008  
 Submission Unit Name: DAVIESS-MARTIN SPEC ED SCHOOL

Wages: \$2,953,428      Proportionate Share: 0.0007013

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$443,665	\$761,858

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$187,011	\$79,844
Net Difference Between Projected and Actual	293,879	0
Change of Assumptions	333,989	136,017
Changes in Proportion and Differences Between	30,593	67,288
<b>Total</b>	<b>\$845,472</b>	<b>\$283,149</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$291,408
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,948)
<b>Total</b>	<b>\$285,460</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$175,212

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$82,989
2025	46,976
2026	213,588
2027	68,353
2028	29,213
Thereafter	121,204
<b>Total</b>	<b>\$562,323</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,843,445	\$761,858	(\$112,420)

# TRF 1996 Net Pension Liability - Unaudited

## DAVIESS-MARTIN SPEC ED SCHOOL - 51008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$443,665</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,813
- Net Difference Between Projected and Actual Investment	152,907
- Change of Assumptions	(17,247)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,472
Pension Expense/Income	285,460
Contributions	(175,212)
Total Activity in FY 2023	318,193
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$761,858</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 52001  
 Submission Unit Name: NORTH MIAMI COMM SCHOOLS

Wages: \$2,845,606      Proportionate Share: 0.0006757

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$472,703	\$734,048

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$180,184	\$76,929
Net Difference Between Projected and Actual	283,152	0
Change of Assumptions	321,798	131,052
Changes in Proportion and Differences Between	25,701	101,515
<b>Total</b>	<b>\$810,835</b>	<b>\$309,496</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$280,770
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,147)
<b>Total</b>	<b>\$269,623</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,263

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$74,544
2025	39,845
2026	200,385
2027	58,929
2028	21,213
Thereafter	106,423
<b>Total</b>	<b>\$501,339</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,776,153	\$734,048	(\$108,316)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH MIAMI COMM SCHOOLS - 52001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$472,703</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,867
- Net Difference Between Projected and Actual Investment	132,953
- Change of Assumptions	(38,559)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,724
Pension Expense/Income	269,623
Contributions	(168,263)
Total Activity in FY 2023	261,345
Net Pension Liability as of June 30, 2023	<b>\$734,048</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 52003  
 Submission Unit Name: PERU COMM SCHOOLS

Wages: \$6,954,528      Proportionate Share: 0.0016515

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,148,998	\$1,794,109

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$440,394	\$188,025
<b>Net Difference Between Projected and Actual</b>	692,060	0
<b>Change of Assumptions</b>	786,516	320,308
<b>Changes in Proportion and Differences Between</b>	39,904	224,318
<b>Total</b>	\$1,958,874	\$732,651

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$686,240
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(31,691)
<b>Total</b>	\$654,549

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$417,271

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$177,751
<b>2025</b>	92,942
<b>2026</b>	485,322
<b>2027</b>	145,647
<b>2028</b>	53,468
<b>Thereafter</b>	271,093
<b>Total</b>	\$1,226,223

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,341,151	\$1,794,109	(\$264,738)

# TRF 1996 Net Pension Liability - Unaudited

## PERU COMM SCHOOLS - 52003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,148,998</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	132,323
- Net Difference Between Projected and Actual Investment	326,971
- Change of Assumptions	(91,163)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,702
Pension Expense/Income	654,549
Contributions	(417,271)
Total Activity in FY 2023	645,111
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,794,109</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 52004  
 Submission Unit Name: MACONAQUAH SCHOOL

Wages: \$6,802,806      Proportionate Share: 0.0016154

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,144,258	\$1,754,892

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$430,768	\$183,915
Net Difference Between Projected and Actual	676,932	0
Change of Assumptions	769,323	313,307
Changes in Proportion and Differences Between	20,757	283,517
<b>Total</b>	<b>\$1,897,780</b>	<b>\$780,739</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$671,240
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(41,999)
<b>Total</b>	<b>\$629,241</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$383,445

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$162,865
2025	79,911
2026	463,715
2027	130,283
2028	40,117
Thereafter	240,150
<b>Total</b>	<b>\$1,117,041</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,246,259	\$1,754,892	(\$258,951)

# TRF 1996 Net Pension Liability - Unaudited

## MACONAQUAH SCHOOL - 52004

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,144,258</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	127,303
- Net Difference Between Projected and Actual Investment	313,350
- Change of Assumptions	(99,056)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,241
Pension Expense/Income	629,241
Contributions	(383,445)
Total Activity in FY 2023	610,634
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,754,892</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 52005  
 Submission Unit Name: OAK HILL UNITED SCHOOL CORP

Wages: \$6,111,080      Proportionate Share: 0.0014512

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,003,086	\$1,576,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$386,982	\$165,221
Net Difference Between Projected and Actual	608,124	0
Change of Assumptions	691,124	281,460
Changes in Proportion and Differences Between	10,682	185,577
<b>Total</b>	<b>\$1,696,912</b>	<b>\$632,258</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$603,010
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,868)
<b>Total</b>	<b>\$576,142</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$344,958

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$157,172
2025	82,649
2026	427,440
2027	125,784
2028	44,784
Thereafter	226,825
<b>Total</b>	<b>\$1,064,654</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,814,641	\$1,576,513	(\$232,630)

# TRF 1996 Net Pension Liability - Unaudited

## OAK HILL UNITED SCHOOL CORP - 52005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,003,086</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	116,960
- Net Difference Between Projected and Actual Investment	289,398
- Change of Assumptions	(76,926)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,811
Pension Expense/Income	576,142
Contributions	(344,958)
Total Activity in FY 2023	573,427
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,576,513</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 53012  
 Submission Unit Name: RICHLAND BEAN BLOSSOM CSC

Wages: \$11,013,710      Proportionate Share: 0.0026154

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,727,580	\$2,841,243

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$697,431	\$297,766
Net Difference Between Projected and Actual	1,095,981	0
Change of Assumptions	1,245,566	507,257
Changes in Proportion and Differences Between	104,357	235,291
<b>Total</b>	<b>\$3,143,335</b>	<b>\$1,040,314</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,086,765
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,930)
<b>Total</b>	<b>\$1,063,835</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$639,076

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$308,750
2025	174,444
2026	795,841
2027	256,006
2028	110,025
Thereafter	457,955
<b>Total</b>	<b>\$2,103,021</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,874,870	\$2,841,243	(\$419,253)

# TRF 1996 Net Pension Liability - Unaudited

## RICHLAND BEAN BLOSSOM CSC - 53012

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,727,580</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	219,169
- Net Difference Between Projected and Actual Investment	547,051
- Change of Assumptions	(99,728)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,412
Pension Expense/Income	1,063,835
Contributions	(639,076)
Total Activity in FY 2023	1,113,663
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,841,243</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 53013  
 Submission Unit Name: MONROE CO COMM SCHOOL CORP

Wages: \$54,828,981      Proportionate Share: 0.0130201

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$8,263,768	\$14,144,402

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,471,981	\$1,482,351
<b>Net Difference Between Projected and Actual</b>	5,456,063	0
<b>Change of Assumptions</b>	6,200,734	2,525,249
<b>Changes in Proportion and Differences Between</b>	326,658	1,248,157
<b>Total</b>	\$15,455,436	\$5,255,757

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,410,181
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(159,662)
<b>Total</b>	\$5,250,519

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,176,270

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$1,491,533
<b>2025</b>	822,923
<b>2026</b>	3,916,370
<b>2027</b>	1,231,609
<b>2028</b>	504,877
<b>Thereafter</b>	2,232,367
<b>Total</b>	\$10,199,679

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,224,781	\$14,144,402	(\$2,087,144)

# TRF 1996 Net Pension Liability - Unaudited

## MONROE CO COMM SCHOOL CORP - 53013

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$8,263,768</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,126,241
- Net Difference Between Projected and Actual Investment	2,830,291
- Change of Assumptions	(333,212)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	183,065
Pension Expense/Income	5,250,519
Contributions	(3,176,270)
Total Activity in FY 2023	5,880,634
Net Pension Liability as of June 30, 2023	<b>\$14,144,402</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 54014  
 Submission Unit Name: CRAWFORDSVILLE COMM SCHOOL CORP

Wages: \$10,598,464      Proportionate Share: 0.0025168

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,745,161	\$2,734,129

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$671,138	\$286,540
Net Difference Between Projected and Actual	1,054,663	0
Change of Assumptions	1,198,609	488,133
Changes in Proportion and Differences Between	43,121	293,203
<b>Total</b>	<b>\$2,967,531</b>	<b>\$1,067,876</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,045,794
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,469)
<b>Total</b>	<b>\$1,008,325</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$590,275

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$281,709
2025	152,466
2026	750,440
2027	226,830
2028	86,349
Thereafter	401,861
<b>Total</b>	<b>\$1,899,655</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,615,689	\$2,734,129	(\$403,447)

# TRF 1996 Net Pension Liability - Unaudited

## CRAWFORDSVILLE COMM SCHOOL CORP - 54014

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,745,161</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	202,265
- Net Difference Between Projected and Actual Investment	500,147
- Change of Assumptions	(136,090)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,596
Pension Expense/Income	1,008,325
Contributions	(590,275)
Total Activity in FY 2023	988,968
Net Pension Liability as of June 30, 2023	<b>\$2,734,129</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 54015  
 Submission Unit Name: SOUTH MONTGOMERY COMM SCHOOL

Wages: \$6,132,643      Proportionate Share: 0.0014563

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$841,897	\$1,582,053

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$388,342	\$165,801
Net Difference Between Projected and Actual	610,261	0
Change of Assumptions	693,553	282,449
Changes in Proportion and Differences Between	31,846	143,670
<b>Total</b>	<b>\$1,724,002</b>	<b>\$591,920</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$605,130
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,831)
<b>Total</b>	<b>\$584,299</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$362,994

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$163,857
2025	89,073
2026	435,082
2027	137,011
2028	55,729
Thereafter	251,330
<b>Total</b>	<b>\$1,132,082</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,828,047	\$1,582,053	(\$233,447)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH MONTGOMERY COMM SCHOOL - 54015

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$841,897</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,581
- Net Difference Between Projected and Actual Investment	342,753
- Change of Assumptions	2,705
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,812
Pension Expense/Income	584,299
Contributions	(362,994)
Total Activity in FY 2023	740,156
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,582,053</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 54016  
 Submission Unit Name: NORTH MONTGOMERY COMM SCHOOL

Wages: \$7,824,554      Proportionate Share: 0.0018581

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,212,934	\$2,018,549

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$495,487	\$211,546
<b>Net Difference Between Projected and Actual</b>	778,635	0
<b>Change of Assumptions</b>	884,907	360,379
<b>Changes in Proportion and Differences Between</b>	20,399	199,259
<b>Total</b>	\$2,179,428	\$771,184

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$772,088
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(27,339)
<b>Total</b>	\$744,749

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$450,330

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$208,302
<b>2025</b>	112,885
<b>2026</b>	554,352
<b>2027</b>	166,766
<b>2028</b>	63,051
<b>Thereafter</b>	302,888
<b>Total</b>	\$1,408,244

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,884,223	\$2,018,549	(\$297,857)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH MONTGOMERY COMM SCHOOL - 54016

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,212,934</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	157,215
- Net Difference Between Projected and Actual Investment	393,231
- Change of Assumptions	(63,858)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,608
Pension Expense/Income	744,749
Contributions	(450,330)
Total Activity in FY 2023	805,615
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,018,549</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 55003  
 Submission Unit Name: EMINENCE CONS SCHOOL CORP

Wages: \$1,491,843      Proportionate Share: 0.0003543

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$223,544	\$384,894

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$94,479	\$40,337
<b>Net Difference Between Projected and Actual</b>	148,469	0
<b>Change of Assumptions</b>	168,733	68,716
<b>Changes in Proportion and Differences Between</b>	8,400	58,359
<b>Total</b>	\$420,081	\$167,412

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$147,221
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(8,639)
<b>Total</b>	\$138,582

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,127

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$36,293
<b>2025</b>	18,099
<b>2026</b>	102,276
<b>2027</b>	29,414
<b>2028</b>	9,637
<b>Thereafter</b>	56,950
<b>Total</b>	\$252,669

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$931,317	\$384,894	(\$56,795)

# TRF 1996 Net Pension Liability - Unaudited

## EMINENCE CONS SCHOOL CORP - 55003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$223,544</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,786
- Net Difference Between Projected and Actual Investment	77,439
- Change of Assumptions	(8,423)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,093
Pension Expense/Income	138,582
Contributions	(87,127)
Total Activity in FY 2023	161,350
Net Pension Liability as of June 30, 2023	<b>\$384,894</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 55004  
 Submission Unit Name: MSD OF MARTINSVILLE

Wages: \$16,707,896      Proportionate Share: 0.0039676

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$2,498,035	\$4,310,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,058,013	\$451,715
<b>Net Difference Between Projected and Actual</b>	1,662,620	0
<b>Change of Assumptions</b>	1,889,542	769,516
<b>Changes in Proportion and Differences Between</b>	36,638	429,222
<b>Total</b>	\$4,646,813	\$1,650,453

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,648,638
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(65,290)
<b>Total</b>	\$1,583,348

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$963,239

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$437,879
<b>2025</b>	234,134
<b>2026</b>	1,176,795
<b>2027</b>	359,358
<b>2028</b>	137,900
<b>Thereafter</b>	650,294
<b>Total</b>	\$2,996,360

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,429,278	\$4,310,207	(\$636,013)

# TRF 1996 Net Pension Liability - Unaudited

MSD OF MARTINSVILLE - 55004

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,498,035</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	345,307
- Net Difference Between Projected and Actual Investment	868,882
- Change of Assumptions	(91,753)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,627
Pension Expense/Income	1,583,348
Contributions	(963,239)
Total Activity in FY 2023	1,812,172
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$4,310,207</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 55005  
 Submission Unit Name: MOORESVILLE CONS SCHOOL

Wages: \$15,754,169      Proportionate Share: 0.0037411

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$2,469,721	\$4,064,149

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$997,614	\$425,928
<b>Net Difference Between Projected and Actual</b>	1,567,705	0
<b>Change of Assumptions</b>	1,781,673	725,586
<b>Changes in Proportion and Differences Between</b>	37,417	375,847
<b>Total</b>	\$4,384,409	\$1,527,361

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,554,522
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(61,196)
<b>Total</b>	\$1,493,326

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$935,970

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$413,246
<b>2025</b>	221,133
<b>2026</b>	1,109,985
<b>2027</b>	344,460
<b>2028</b>	135,651
<b>Thereafter</b>	632,573
<b>Total</b>	\$2,857,048

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,833,898	\$4,064,149	(\$599,705)

# TRF 1996 Net Pension Liability - Unaudited

## MOORESVILLE CONS SCHOOL - 55005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,469,721</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	313,653
- Net Difference Between Projected and Actual Investment	782,963
- Change of Assumptions	(141,958)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,414
Pension Expense/Income	1,493,326
Contributions	(935,970)
Total Activity in FY 2023	1,594,428
Net Pension Liability as of June 30, 2023	<b>\$4,064,149</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 55008  
 Submission Unit Name: MONROE GREGG SCHOOL

Wages: \$5,699,045      Proportionate Share: 0.0013533

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$809,632	\$1,470,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$360,875	\$154,075
<b>Net Difference Between Projected and Actual</b>	567,099	0
<b>Change of Assumptions</b>	644,500	262,473
<b>Changes in Proportion and Differences Between</b>	49,731	107,552
<b>Total</b>	\$1,622,205	\$524,100

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$562,330
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(10,260)
<b>Total</b>	\$552,070

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$341,671

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$161,362
<b>2025</b>	91,867
<b>2026</b>	413,393
<b>2027</b>	132,587
<b>2028</b>	57,044
<b>Thereafter</b>	241,852
<b>Total</b>	\$1,098,105

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,557,300	\$1,470,159	(\$216,936)

# TRF 1996 Net Pension Liability - Unaudited

## MONROE GREGG SCHOOL - 55008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$809,632</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	122,211
- Net Difference Between Projected and Actual Investment	309,842
- Change of Assumptions	(10,720)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,795
Pension Expense/Income	552,070
Contributions	(341,671)
Total Activity in FY 2023	660,527
Net Pension Liability as of June 30, 2023	<b>\$1,470,159</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 56009  
 Submission Unit Name: SOUTH NEWTON SCHOOL

Wages: \$3,584,078      Proportionate Share: 0.0008511

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$564,754	\$924,594

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$226,957	\$96,899
<b>Net Difference Between Projected and Actual</b>	356,653	0
<b>Change of Assumptions</b>	405,331	165,071
<b>Changes in Proportion and Differences Between</b>	7,214	103,343
<b>Total</b>	\$996,155	\$365,313

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$353,654
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(14,785)
<b>Total</b>	\$338,869

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$209,643

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$93,149
<b>2025</b>	49,443
<b>2026</b>	251,664
<b>2027</b>	74,457
<b>2028</b>	26,958
<b>Thereafter</b>	135,171
<b>Total</b>	\$630,842

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,237,211	\$924,594	(\$136,433)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH NEWTON SCHOOL - 56009

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$564,754</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,053
- Net Difference Between Projected and Actual Investment	177,205
- Change of Assumptions	(33,699)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,055
Pension Expense/Income	338,869
Contributions	(209,643)
Total Activity in FY 2023	359,840
Net Pension Liability as of June 30, 2023	<b>\$924,594</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 56010  
 Submission Unit Name: NORTH NEWTON SCHOOL

Wages: \$3,917,951      Proportionate Share: 0.0009304

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$595,372	\$1,010,741

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$248,103	\$105,927
<b>Net Difference Between Projected and Actual</b>	389,883	0
<b>Change of Assumptions</b>	443,097	180,451
<b>Changes in Proportion and Differences Between</b>	21,399	123,916
<b>Total</b>	\$1,102,482	\$410,294

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$386,605
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(16,952)
<b>Total</b>	\$369,653

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$232,420

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$101,039
<b>2025</b>	53,261
<b>2026</b>	274,321
<b>2027</b>	81,674
<b>2028</b>	29,739
<b>Thereafter</b>	152,154
<b>Total</b>	\$692,188

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,445,660	\$1,010,741	(\$149,145)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH NEWTON SCHOOL - 56010

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$595,372</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79,972
- Net Difference Between Projected and Actual Investment	200,706
- Change of Assumptions	(26,165)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,623
Pension Expense/Income	369,653
Contributions	(232,420)
Total Activity in FY 2023	415,369
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,010,741</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 57006  
 Submission Unit Name: EAST NOBLE SCHOOL

Wages: \$13,292,749      Proportionate Share: 0.0031566

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$2,186,784	\$3,429,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$841,749	\$359,382
<b>Net Difference Between Projected and Actual</b>	1,322,771	0
<b>Change of Assumptions</b>	1,503,309	612,223
<b>Changes in Proportion and Differences Between</b>	92,481	357,039
<b>Total</b>	\$3,760,310	\$1,328,644

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,311,647
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(43,399)
<b>Total</b>	\$1,268,248

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$782,832

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$356,918
<b>2025</b>	194,820
<b>2026</b>	944,790
<b>2027</b>	293,386
<b>2028</b>	117,202
<b>Thereafter</b>	524,550
<b>Total</b>	\$2,431,666

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,297,474	\$3,429,176	(\$506,008)

# TRF 1996 Net Pension Liability - Unaudited

EAST NOBLE SCHOOL - 57006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,186,784</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	253,895
- Net Difference Between Projected and Actual Investment	627,931
- Change of Assumptions	(169,708)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,858
Pension Expense/Income	1,268,248
Contributions	(782,832)
Total Activity in FY 2023	1,242,392
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$3,429,176</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 57007  
 Submission Unit Name: WEST NOBLE SCHOOL

Wages: \$7,360,111      Proportionate Share: 0.0017478

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,167,172	\$1,898,725

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$466,074	\$198,989
<b>Net Difference Between Projected and Actual</b>	732,414	0
<b>Change of Assumptions</b>	832,378	338,986
<b>Changes in Proportion and Differences Between</b>	24,068	237,051
<b>Total</b>	\$2,054,934	\$775,026

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$726,255
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(35,911)
<b>Total</b>	\$690,344

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$436,653

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$185,742
<b>2025</b>	95,989
<b>2026</b>	511,246
<b>2027</b>	149,504
<b>2028</b>	51,943
<b>Thereafter</b>	285,484
<b>Total</b>	\$1,279,908

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,594,287	\$1,898,725	(\$280,175)

# TRF 1996 Net Pension Liability - Unaudited

## WEST NOBLE SCHOOL - 57007

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,167,172</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	145,140
- Net Difference Between Projected and Actual Investment	361,551
- Change of Assumptions	(72,795)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,966
Pension Expense/Income	690,344
Contributions	(436,653)
Total Activity in FY 2023	731,553
Net Pension Liability as of June 30, 2023	<b>\$1,898,725</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 57009  
 Submission Unit Name: CENTRAL NOBLE COMM SCHOOL

Wages: \$3,895,008      Proportionate Share: 0.0009249

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$638,237	\$1,004,766

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$246,637	\$105,301
Net Difference Between Projected and Actual	387,579	0
Change of Assumptions	440,477	179,384
Changes in Proportion and Differences Between	14,996	108,354
<b>Total</b>	<b>\$1,089,689</b>	<b>\$393,039</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$384,319
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,679)
<b>Total</b>	<b>\$368,640</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$222,662

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$101,615
2025	54,119
2026	273,861
2027	83,400
2028	31,773
Thereafter	151,882
<b>Total</b>	<b>\$696,650</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,431,203	\$1,004,766	(\$148,263)

# TRF 1996 Net Pension Liability - Unaudited

## CENTRAL NOBLE COMM SCHOOL - 57009

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$638,237</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,653
- Net Difference Between Projected and Actual Investment	184,782
- Change of Assumptions	(48,512)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,628
Pension Expense/Income	368,640
Contributions	(222,662)
Total Activity in FY 2023	366,529
Net Pension Liability as of June 30, 2023	<b>\$1,004,766</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 58002  
 Submission Unit Name: RISING SUN OHIO CO COMM SCHOOL

Wages: \$3,318,032      Proportionate Share: 0.0007879

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$544,342	\$855,936

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$210,104	\$89,703
Net Difference Between Projected and Actual	330,169	0
Change of Assumptions	375,232	152,813
Changes in Proportion and Differences Between	25,679	80,031
<b>Total</b>	<b>\$941,184</b>	<b>\$322,547</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$327,392
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,726)
<b>Total</b>	<b>\$318,666</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$193,665

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$91,194
2025	50,733
2026	237,933
2027	75,443
2028	31,465
Thereafter	131,869
<b>Total</b>	<b>\$618,637</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,071,083	\$855,936	(\$126,302)

# TRF 1996 Net Pension Liability - Unaudited

## RISING SUN OHIO CO COMM SCHOOL - 58002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$544,342</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,528
- Net Difference Between Projected and Actual Investment	157,207
- Change of Assumptions	(41,638)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,496
Pension Expense/Income	318,666
Contributions	(193,665)
Total Activity in FY 2023	311,594
Net Pension Liability as of June 30, 2023	<b>\$855,936</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 59008  
 Submission Unit Name: SPRINGS VALLEY COMM SCHOOL

Wages: \$3,316,043      Proportionate Share: 0.0007875

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$508,720	\$855,502

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$209,997	\$89,658
Net Difference Between Projected and Actual	330,001	0
Change of Assumptions	375,041	152,736
Changes in Proportion and Differences Between	35,862	95,335
<b>Total</b>	<b>\$950,901</b>	<b>\$337,729</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$327,226
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,125)
<b>Total</b>	<b>\$315,101</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$198,836

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$87,741
2025	47,301
2026	234,410
2027	75,932
2028	31,975
Thereafter	135,813
<b>Total</b>	<b>\$613,172</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,070,031	\$855,502	(\$126,238)

# TRF 1996 Net Pension Liability - Unaudited

## SPRINGS VALLEY COMM SCHOOL - 59008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$508,720</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,188
- Net Difference Between Projected and Actual Investment	168,358
- Change of Assumptions	(24,472)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,443
Pension Expense/Income	315,101
Contributions	(198,836)
Total Activity in FY 2023	346,782
Net Pension Liability as of June 30, 2023	<b>\$855,502</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 59010  
 Submission Unit Name: ORLEANS COMM SCHOOLS

Wages: \$3,487,244      Proportionate Share: 0.0008281

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$555,075	\$899,607

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$220,824	\$94,280
Net Difference Between Projected and Actual	347,015	0
Change of Assumptions	394,377	160,610
Changes in Proportion and Differences Between	15,964	79,246
<b>Total</b>	<b>\$978,180</b>	<b>\$334,136</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$344,097
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,389)
<b>Total</b>	<b>\$332,708</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$203,798

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$93,632
2025	51,107
2026	247,860
2027	77,752
2028	31,528
Thereafter	142,165
<b>Total</b>	<b>\$644,044</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,176,753	\$899,607	(\$132,746)

# TRF 1996 Net Pension Liability - Unaudited

## ORLEANS COMM SCHOOLS - 59010

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$555,075</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,550
- Net Difference Between Projected and Actual Investment	170,643
- Change of Assumptions	(35,496)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,925
Pension Expense/Income	332,708
Contributions	(203,798)
Total Activity in FY 2023	344,532
Net Pension Liability as of June 30, 2023	<b>\$899,607</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 59011  
 Submission Unit Name: PAOLI COMM SCHOOL

Wages: \$5,698,034      Proportionate Share: 0.0013531

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$868,695	\$1,469,942

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$360,822	\$154,052
<b>Net Difference Between Projected and Actual</b>	567,016	0
<b>Change of Assumptions</b>	644,405	262,434
<b>Changes in Proportion and Differences Between</b>	31,697	163,270
<b>Total</b>	\$1,603,940	\$579,756

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$562,247
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(21,322)
<b>Total</b>	\$540,925

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$338,655

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$150,277
<b>2025</b>	80,792
<b>2026</b>	402,274
<b>2027</b>	122,488
<b>2028</b>	46,953
<b>Thereafter</b>	221,400
<b>Total</b>	\$1,024,184

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,556,774	\$1,469,942	(\$216,904)

# TRF 1996 Net Pension Liability - Unaudited

## PAOLI COMM SCHOOL - 59011

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$868,695</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	116,010
- Net Difference Between Projected and Actual Investment	290,992
- Change of Assumptions	(39,427)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,402
Pension Expense/Income	540,925
Contributions	(338,655)
Total Activity in FY 2023	601,247
Net Pension Liability as of June 30, 2023	<b>\$1,469,942</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 59012  
 Submission Unit Name: LOST RIVER CAREER COOPERATIVE

Wages: \$900,988      Proportionate Share: 0.0002140

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$138,604	\$232,479

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,066	\$24,364
Net Difference Between Projected and Actual	89,677	0
Change of Assumptions	101,916	41,505
Changes in Proportion and Differences Between	15,155	22,269
<b>Total</b>	<b>\$263,814</b>	<b>\$88,138</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,922
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,028)
<b>Total</b>	<b>\$87,894</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,057

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$26,112
2025	15,123
2026	65,975
2027	21,183
2028	9,240
Thereafter	38,043
<b>Total</b>	<b>\$175,676</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$562,523	\$232,479	(\$34,305)

# TRF 1996 Net Pension Liability - Unaudited

## LOST RIVER CAREER COOPERATIVE - 59012

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$138,604</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,221
- Net Difference Between Projected and Actual Investment	45,636
- Change of Assumptions	(6,825)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,006
Pension Expense/Income	87,894
Contributions	(54,057)
Total Activity in FY 2023	93,875
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$232,479</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 60008  
 Submission Unit Name: SPENCER OWEN COMM SCHOOLS

Wages: \$8,301,471      Proportionate Share: 0.0019713

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,277,265	\$2,141,524

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$525,673	\$224,434
<b>Net Difference Between Projected and Actual</b>	826,072	0
<b>Change of Assumptions</b>	938,818	382,334
<b>Changes in Proportion and Differences Between</b>	51,362	209,750
<b>Total</b>	\$2,341,925	\$816,518

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$819,125
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(25,097)
<b>Total</b>	\$794,028

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$475,325

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$224,901
<b>2025</b>	123,671
<b>2026</b>	592,033
<b>2027</b>	183,631
<b>2028</b>	73,605
<b>Thereafter</b>	327,566
<b>Total</b>	\$1,525,407

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,181,781	\$2,141,524	(\$316,003)

# TRF 1996 Net Pension Liability - Unaudited

## SPENCER OWEN COMM SCHOOLS - 60008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,277,265</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	167,792
- Net Difference Between Projected and Actual Investment	420,227
- Change of Assumptions	(63,108)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,645
Pension Expense/Income	794,028
Contributions	(475,325)
Total Activity in FY 2023	864,259
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,141,524</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 61000  
 Submission Unit Name: SOUTHWEST PARKE COMM SCHOOL CORP

Wages: \$4,011,716      Proportionate Share: 0.0009527

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$639,423	\$1,034,967

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$254,050	\$108,466
<b>Net Difference Between Projected and Actual</b>	399,228	0
<b>Change of Assumptions</b>	453,717	184,776
<b>Changes in Proportion and Differences Between</b>	34,695	96,918
<b>Total</b>	\$1,141,690	\$390,160

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$395,871
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(9,787)
<b>Total</b>	\$386,084

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$237,679

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$111,034
<b>2025</b>	62,111
<b>2026</b>	288,456
<b>2027</b>	91,043
<b>2028</b>	37,872
<b>Thereafter</b>	161,014
<b>Total</b>	\$751,530

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,504,278	\$1,034,967	(\$152,719)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHWEST PARKE COMM SCHOOL CORP - 61000

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$639,423</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,778
- Net Difference Between Projected and Actual Investment	196,055
- Change of Assumptions	(41,238)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,544
Pension Expense/Income	386,084
Contributions	(237,679)
Total Activity in FY 2023	395,544
Net Pension Liability as of June 30, 2023	<b>\$1,034,967</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 61005  
 Submission Unit Name: TURKEY RUN COMM SCHOOL CORP

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

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

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>2028</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# TRF 1996 Net Pension Liability - Unaudited

TURKEY RUN COMM SCHOOL CORP - 61005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 61006  
 Submission Unit Name: ROCKVILLE COMMUNITY SCHOOLS

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

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

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>2028</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# TRF 1996 Net Pension Liability - Unaudited

## ROCKVILLE COMMUNITY SCHOOLS - 61006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 61007  
 Submission Unit Name: NORTH CENTRAL PARKE COMMUNITY SCHOOL CORP

Wages: \$5,937,184      Proportionate Share: 0.0014099

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$843,016	\$1,531,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$375,968	\$160,518
Net Difference Between Projected and Actual	590,818	0
Change of Assumptions	671,455	273,450
Changes in Proportion and Differences Between	25,784	133,741
<b>Total</b>	<b>\$1,664,025</b>	<b>\$567,709</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$585,849
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,113)
<b>Total</b>	<b>\$566,736</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$348,614

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$159,688
2025	87,287
2026	422,264
2027	131,248
2028	52,556
Thereafter	243,273
<b>Total</b>	<b>\$1,096,316</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,706,079	\$1,531,647	(\$226,009)

**TRF 1996 Net Pension Liability - Unaudited**  
**NORTH CENTRAL PARKE COMMUNITY SCHOOL CORP - 61007**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$843,016</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	127,373
- Net Difference Between Projected and Actual Investment	322,954
- Change of Assumptions	(10,937)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,119
Pension Expense/Income	566,736
Contributions	(348,614)
Total Activity in FY 2023	688,631
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,531,647</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 62002  
 Submission Unit Name: CANNELTON CITY SCHS

Wages: \$905,314      Proportionate Share: 0.0002150

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$138,736	\$233,566

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$57,333	\$24,478
<b>Net Difference Between Projected and Actual</b>	90,096	0
<b>Change of Assumptions</b>	102,392	41,699
<b>Changes in Proportion and Differences Between</b>	24,150	28,436
<b>Total</b>	\$273,971	\$94,613

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$89,338
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(1,268)
<b>Total</b>	\$88,070

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,399

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$25,999
<b>2025</b>	14,958
<b>2026</b>	66,032
<b>2027</b>	21,550
<b>2028</b>	9,561
<b>Thereafter</b>	41,258
<b>Total</b>	\$179,358

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$565,151	\$233,566	(\$34,465)

# TRF 1996 Net Pension Liability - Unaudited

## CANNELTON CITY SCHS - 62002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$138,736</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,361
- Net Difference Between Projected and Actual Investment	46,013
- Change of Assumptions	(6,607)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,392
Pension Expense/Income	88,070
Contributions	(54,399)
Total Activity in FY 2023	94,830
Net Pension Liability as of June 30, 2023	<b>\$233,566</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 62003  
 Submission Unit Name: TELL CITY TROY TWP SCHOOL CORP

Wages: \$5,380,063      Proportionate Share: 0.0012776

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$860,070	\$1,387,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$340,689	\$145,456
Net Difference Between Projected and Actual	535,377	0
Change of Assumptions	608,448	247,791
Changes in Proportion and Differences Between	7,553	176,431
<b>Total</b>	<b>\$1,492,067</b>	<b>\$569,678</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$530,875
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,696)
<b>Total</b>	<b>\$504,179</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$302,807

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$135,328
2025	69,720
2026	373,264
2027	109,857
2028	38,546
Thereafter	195,674
<b>Total</b>	<b>\$922,389</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,358,314	\$1,387,922	(\$204,801)

# TRF 1996 Net Pension Liability - Unaudited

TELL CITY TROY TWP SCHOOL CORP - 62003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$860,070</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	105,374
- Net Difference Between Projected and Actual Investment	262,094
- Change of Assumptions	(56,557)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,569
Pension Expense/Income	504,179
Contributions	(302,807)
Total Activity in FY 2023	527,852
Net Pension Liability as of June 30, 2023	<b>\$1,387,922</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 62004  
 Submission Unit Name: PERRY CENTRAL COMM SCHOOL

Wages: \$4,366,918      Proportionate Share: 0.0010370

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$651,143	\$1,126,546

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$276,530	\$118,063
Net Difference Between Projected and Actual	434,554	0
Change of Assumptions	493,864	201,126
Changes in Proportion and Differences Between	32,170	98,536
<b>Total</b>	<b>\$1,237,118</b>	<b>\$417,725</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$430,900
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,997)
<b>Total</b>	<b>\$421,903</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$249,309

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$122,515
2025	69,263
2026	315,640
2027	98,828
2028	40,954
Thereafter	172,193
<b>Total</b>	<b>\$819,393</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,725,870	\$1,126,546	(\$166,233)

# TRF 1996 Net Pension Liability - Unaudited

## PERRY CENTRAL COMM SCHOOL - 62004

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$651,143</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	90,437
- Net Difference Between Projected and Actual Investment	227,656
- Change of Assumptions	(23,127)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,843
Pension Expense/Income	421,903
Contributions	(249,309)
Total Activity in FY 2023	475,403
Net Pension Liability as of June 30, 2023	<b>\$1,126,546</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 63013  
 Submission Unit Name: PIKE COUNTY SCHOOL

Wages: \$7,437,953      Proportionate Share: 0.0017663

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,171,649	\$1,918,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$471,007	\$201,095
Net Difference Between Projected and Actual	740,167	0
Change of Assumptions	841,188	342,574
Changes in Proportion and Differences Between	38,296	224,193
<b>Total</b>	<b>\$2,090,658</b>	<b>\$767,862</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$733,942
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,570)
<b>Total</b>	<b>\$700,372</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$441,848

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$190,429
2025	99,726
2026	519,383
2027	160,304
2028	61,717
Thereafter	291,237
<b>Total</b>	<b>\$1,322,796</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,642,916	\$1,918,822	(\$283,141)

# TRF 1996 Net Pension Liability - Unaudited

## PIKE COUNTY SCHOOL - 63013

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,171,649</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	147,500
- Net Difference Between Projected and Actual Investment	367,881
- Change of Assumptions	(69,745)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,013
Pension Expense/Income	700,372
Contributions	(441,848)
Total Activity in FY 2023	747,173
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,918,822</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 64001  
 Submission Unit Name: BOONE TOWNSHIP SCHOOLS

Wages: \$3,213,649      Proportionate Share: 0.0007631

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$520,374	\$828,995

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$203,491	\$86,880
<b>Net Difference Between Projected and Actual</b>	319,776	0
<b>Change of Assumptions</b>	363,421	148,003
<b>Changes in Proportion and Differences Between</b>	55,042	124,260
<b>Total</b>	\$941,730	\$359,143

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$317,087
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(11,858)
<b>Total</b>	\$305,229

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$189,921

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$84,916
<b>2025</b>	45,729
<b>2026</b>	227,040
<b>2027</b>	69,765
<b>2028</b>	27,179
<b>Thereafter</b>	127,958
<b>Total</b>	\$582,587

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,005,893	\$828,995	(\$122,326)

# TRF 1996 Net Pension Liability - Unaudited

## BOONE TOWNSHIP SCHOOLS - 64001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$520,374</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,242
- Net Difference Between Projected and Actual Investment	154,430
- Change of Assumptions	(37,012)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,653
Pension Expense/Income	305,229
Contributions	(189,921)
Total Activity in FY 2023	308,621
Net Pension Liability as of June 30, 2023	<b>\$828,995</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 64008  
 Submission Unit Name: PORTER TOWNSHIP SCHOOLS

Wages: \$5,228,009      Proportionate Share: 0.0012415

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$777,171	\$1,348,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$331,062	\$141,346
Net Difference Between Projected and Actual	520,250	0
Change of Assumptions	591,256	240,789
Changes in Proportion and Differences Between	20,074	137,725
<b>Total</b>	<b>\$1,462,642</b>	<b>\$519,860</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$515,875
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,241)
<b>Total</b>	<b>\$497,634</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$286,618

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$139,205
2025	75,451
2026	370,415
2027	113,751
2028	44,458
Thereafter	199,502
<b>Total</b>	<b>\$942,782</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,263,421	\$1,348,705	(\$199,015)

# TRF 1996 Net Pension Liability - Unaudited

## PORTER TOWNSHIP SCHOOLS - 64008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$777,171</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108,518
- Net Difference Between Projected and Actual Investment	273,308
- Change of Assumptions	(26,533)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,225
Pension Expense/Income	497,634
Contributions	(286,618)
Total Activity in FY 2023	571,534
Net Pension Liability as of June 30, 2023	<b>\$1,348,705</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 64009  
 Submission Unit Name: UNION TOWNSHIP SCHOOL

Wages: \$5,747,122      Proportionate Share: 0.0013648

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$879,033	\$1,482,652

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$363,942	\$155,384
<b>Net Difference Between Projected and Actual</b>	571,918	0
<b>Change of Assumptions</b>	649,977	264,703
<b>Changes in Proportion and Differences Between</b>	54,355	119,039
<b>Total</b>	\$1,640,192	\$539,126

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$567,109
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(11,580)
<b>Total</b>	\$555,529

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$344,860

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$161,503
<b>2025</b>	91,417
<b>2026</b>	415,676
<b>2027</b>	134,296
<b>2028</b>	58,125
<b>Thereafter</b>	240,049
<b>Total</b>	\$1,101,066

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,587,529	\$1,482,652	(\$218,780)

# TRF 1996 Net Pension Liability - Unaudited

## UNION TOWNSHIP SCHOOL - 64009

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$879,033</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	116,718
- Net Difference Between Projected and Actual Investment	292,610
- Change of Assumptions	(41,139)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,761
Pension Expense/Income	555,529
Contributions	(344,860)
Total Activity in FY 2023	603,619
Net Pension Liability as of June 30, 2023	<b>\$1,482,652</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 64011  
 Submission Unit Name: PORTAGE TOWNSHIP SCHOOLS

Wages: \$26,604,270      Proportionate Share: 0.0063176

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,338,605	\$6,863,133

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,684,671	\$719,265
Net Difference Between Projected and Actual	2,647,385	0
Change of Assumptions	3,008,714	1,225,299
Changes in Proportion and Differences Between	249,320	905,461
<b>Total</b>	<b>\$7,590,090</b>	<b>\$2,850,025</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,625,123
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(98,159)
<b>Total</b>	<b>\$2,526,964</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,453,894

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$703,031
2025	378,609
2026	1,879,609
2027	579,114
2028	226,483
Thereafter	973,219
<b>Total</b>	<b>\$4,740,065</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,606,514	\$6,863,133	(\$1,012,722)

# TRF 1996 Net Pension Liability - Unaudited

## PORTAGE TOWNSHIP SCHOOLS - 64011

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$4,338,605</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	512,114
- Net Difference Between Projected and Actual Investment	1,268,814
- Change of Assumptions	(321,212)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,258)
Pension Expense/Income	2,526,964
Contributions	(1,453,894)
Total Activity in FY 2023	2,524,528
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$6,863,133</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 64013  
 Submission Unit Name: VALPARAISO COMM SCHOOLS

Wages: \$23,975,060      Proportionate Share: 0.0056933

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$3,653,881	\$6,184,924

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,518,193	\$648,188
<b>Net Difference Between Projected and Actual</b>	2,385,773	0
<b>Change of Assumptions</b>	2,711,395	1,104,216
<b>Changes in Proportion and Differences Between</b>	196,452	498,652
<b>Total</b>	\$6,811,813	\$2,251,056

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,365,710
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(51,500)
<b>Total</b>	\$2,314,210

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,407,155

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$670,517
<b>2025</b>	378,154
<b>2026</b>	1,730,831
<b>2027</b>	557,035
<b>2028</b>	239,260
<b>Thereafter</b>	984,960
<b>Total</b>	\$4,560,757

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,965,472	\$6,184,924	(\$912,645)

# TRF 1996 Net Pension Liability - Unaudited

## VALPARAISO COMM SCHOOLS - 64013

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$3,653,881</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	488,252
- Net Difference Between Projected and Actual Investment	1,224,770
- Change of Assumptions	(165,293)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,259
Pension Expense/Income	2,314,210
Contributions	(1,407,155)
Total Activity in FY 2023	2,531,043
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$6,184,924</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 64015  
 Submission Unit Name: PORTER COUNTY EDUCATION SERVICES

Wages: \$12,752,781      Proportionate Share: 0.0030284

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,854,595	\$3,289,906

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$807,563	\$344,786
Net Difference Between Projected and Actual	1,269,049	0
Change of Assumptions	1,442,255	587,358
Changes in Proportion and Differences Between	112,486	243,647
<b>Total</b>	<b>\$3,631,353</b>	<b>\$1,175,791</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,258,377
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,335)
<b>Total</b>	<b>\$1,236,042</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$737,648

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$361,726
2025	206,211
2026	925,732
2027	300,582
2028	131,547
Thereafter	529,764
<b>Total</b>	<b>\$2,455,562</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,960,486	\$3,289,906	(\$485,458)

# TRF 1996 Net Pension Liability - Unaudited

## PORTER COUNTY EDUCATION SERVICES - 64015

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,854,595</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	269,011
- Net Difference Between Projected and Actual Investment	679,760
- Change of Assumptions	(44,754)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,900
Pension Expense/Income	1,236,042
Contributions	(737,648)
Total Activity in FY 2023	1,435,311
Net Pension Liability as of June 30, 2023	<b>\$3,289,906</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 64016  
 Submission Unit Name: DUNELAND SCHOOL CORPORATION

Wages: \$24,943,053      Proportionate Share: 0.0059232

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$3,741,126	\$6,434,676

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,579,499	\$674,362
<b>Net Difference Between Projected and Actual</b>	2,482,112	0
<b>Change of Assumptions</b>	2,820,884	1,148,805
<b>Changes in Proportion and Differences Between</b>	117,570	486,187
<b>Total</b>	\$7,000,065	\$2,309,354

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,461,239
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(61,183)
<b>Total</b>	\$2,400,056

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,438,664

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$689,991
<b>2025</b>	385,822
<b>2026</b>	1,793,123
<b>2027</b>	567,662
<b>2028</b>	237,052
<b>Thereafter</b>	1,017,061
<b>Total</b>	\$4,690,711

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,569,790	\$6,434,676	(\$949,499)

# TRF 1996 Net Pension Liability - Unaudited

## DUNELAND SCHOOL CORPORATION - 64016

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$3,741,126</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	514,269
- Net Difference Between Projected and Actual Investment	1,293,388
- Change of Assumptions	(142,715)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,216
Pension Expense/Income	2,400,056
Contributions	(1,438,664)
Total Activity in FY 2023	2,693,550
Net Pension Liability as of June 30, 2023	<b>\$6,434,676</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 64017  
 Submission Unit Name: EAST PORTER COUNTY SCHOOLS

Wages: \$7,759,185      Proportionate Share: 0.0018426

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,179,353	\$2,001,711

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$491,354	\$209,782
<b>Net Difference Between Projected and Actual</b>	772,140	0
<b>Change of Assumptions</b>	877,526	357,372
<b>Changes in Proportion and Differences Between</b>	61,000	209,183
<b>Total</b>	\$2,202,020	\$776,337

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$765,647
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(21,696)
<b>Total</b>	\$743,951

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$429,522

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$211,981
<b>2025</b>	117,359
<b>2026</b>	555,148
<b>2027</b>	172,996
<b>2028</b>	70,148
<b>Thereafter</b>	298,051
<b>Total</b>	\$1,425,683

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,843,479	\$2,001,711	(\$295,372)

# TRF 1996 Net Pension Liability - Unaudited

## EAST PORTER COUNTY SCHOOLS - 64017

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,179,353</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	158,355
- Net Difference Between Projected and Actual Investment	397,406
- Change of Assumptions	(51,942)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,110
Pension Expense/Income	743,951
Contributions	(429,522)
Total Activity in FY 2023	822,358
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,001,711</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 65001  
 Submission Unit Name: MSD OF NORTH POSEY CO

Wages: \$5,938,436      Proportionate Share: 0.0014102

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$876,794	\$1,531,973

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$376,048	\$160,553
Net Difference Between Projected and Actual	590,943	0
Change of Assumptions	671,598	273,508
Changes in Proportion and Differences Between	20,025	166,201
<b>Total</b>	<b>\$1,658,614</b>	<b>\$600,262</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$585,974
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,236)
<b>Total</b>	<b>\$562,738</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$335,754

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$155,604
2025	83,187
2026	418,245
2027	125,158
2028	46,447
Thereafter	229,711
<b>Total</b>	<b>\$1,058,352</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,706,868	\$1,531,973	(\$226,057)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF NORTH POSEY CO - 65001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$876,794</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	123,889
- Net Difference Between Projected and Actual Investment	312,346
- Change of Assumptions	(27,236)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,196
Pension Expense/Income	562,738
Contributions	(335,754)
Total Activity in FY 2023	655,179
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,531,973</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 65003  
 Submission Unit Name: MSD OF MT VERNON

Wages: \$7,928,900      Proportionate Share: 0.0018829

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,202,794	\$2,045,491

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$502,100	\$214,370
<b>Net Difference Between Projected and Actual</b>	789,028	0
<b>Change of Assumptions</b>	896,718	365,189
<b>Changes in Proportion and Differences Between</b>	41,108	179,654
<b>Total</b>	\$2,228,954	\$759,213

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$782,393
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(20,658)
<b>Total</b>	\$761,735

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$445,056

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$218,128
<b>2025</b>	121,438
<b>2026</b>	568,788
<b>2027</b>	178,224
<b>2028</b>	73,135
<b>Thereafter</b>	310,028
<b>Total</b>	\$1,469,741

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,949,412	\$2,045,491	(\$301,832)

# TRF 1996 Net Pension Liability - Unaudited

MSD OF MT VERNON - 65003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,202,794</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	162,063
- Net Difference Between Projected and Actual Investment	406,846
- Change of Assumptions	(51,938)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,047
Pension Expense/Income	761,735
Contributions	(445,056)
Total Activity in FY 2023	842,697
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,045,491</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 66001  
 Submission Unit Name: WEST CENTRAL SCHOOL

Wages: \$3,960,801      Proportionate Share: 0.0009406

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$622,566	\$1,021,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$250,823	\$107,088
<b>Net Difference Between Projected and Actual</b>	394,158	0
<b>Change of Assumptions</b>	447,954	182,429
<b>Changes in Proportion and Differences Between</b>	21,326	122,393
<b>Total</b>	\$1,114,261	\$411,910

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$390,843
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(15,779)
<b>Total</b>	\$375,064

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$237,597

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$103,507
<b>2025</b>	55,205
<b>2026</b>	278,683
<b>2027</b>	83,517
<b>2028</b>	31,014
<b>Thereafter</b>	150,425
<b>Total</b>	\$702,351

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,472,472	\$1,021,822	(\$150,780)

# TRF 1996 Net Pension Liability - Unaudited

## WEST CENTRAL SCHOOL - 66001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$622,566</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,690
- Net Difference Between Projected and Actual Investment	196,341
- Change of Assumptions	(36,478)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,236
Pension Expense/Income	375,064
Contributions	(237,597)
Total Activity in FY 2023	399,256
Net Pension Liability as of June 30, 2023	<b>\$1,021,822</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 66002  
 Submission Unit Name: EASTERN PULASKI COMM SCHOOL

Wages: \$4,673,431      Proportionate Share: 0.0011098

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$745,631	\$1,205,633

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$295,943	\$126,352
<b>Net Difference Between Projected and Actual</b>	465,061	0
<b>Change of Assumptions</b>	528,535	215,246
<b>Changes in Proportion and Differences Between</b>	34,499	145,983
<b>Total</b>	\$1,324,038	\$487,581

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$461,150
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(18,292)
<b>Total</b>	\$442,858

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$258,840

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$122,451
<b>2025</b>	65,460
<b>2026</b>	329,143
<b>2027</b>	102,691
<b>2028</b>	40,740
<b>Thereafter</b>	175,972
<b>Total</b>	\$836,457

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,917,233	\$1,205,633	(\$177,903)

# TRF 1996 Net Pension Liability - Unaudited

## EASTERN PULASKI COMM SCHOOL - 66002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$745,631</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,688
- Net Difference Between Projected and Actual Investment	228,140
- Change of Assumptions	(48,411)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,567
Pension Expense/Income	442,858
Contributions	(258,840)
Total Activity in FY 2023	460,002
Net Pension Liability as of June 30, 2023	<b>\$1,205,633</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 67010  
 Submission Unit Name: CLOVERDALE COMMUNITY SCHOOLS

Wages: \$3,475,017      Proportionate Share: 0.0008252

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$519,650	\$896,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$220,050	\$93,950
<b>Net Difference Between Projected and Actual</b>	345,799	0
<b>Change of Assumptions</b>	392,996	160,048
<b>Changes in Proportion and Differences Between</b>	8,909	149,924
<b>Total</b>	\$967,754	\$403,922

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$342,891
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(26,143)
<b>Total</b>	\$316,748

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$208,263

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$78,506
<b>2025</b>	36,130
<b>2026</b>	232,185
<b>2027</b>	66,896
<b>2028</b>	20,832
<b>Thereafter</b>	129,283
<b>Total</b>	\$563,832

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,169,130	\$896,457	(\$132,281)

# TRF 1996 Net Pension Liability - Unaudited

## CLOVERDALE COMMUNITY SCHOOLS - 67010

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$519,650</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,808
- Net Difference Between Projected and Actual Investment	180,683
- Change of Assumptions	(19,131)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,962
Pension Expense/Income	316,748
Contributions	(208,263)
Total Activity in FY 2023	376,807
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$896,457</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 67013  
 Submission Unit Name: GREENCASTLE COMM SCHOOLS CORP

Wages: \$7,529,974      Proportionate Share: 0.0017881

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,147,813	\$1,942,505

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$476,820	\$203,577
<b>Net Difference Between Projected and Actual</b>	749,302	0
<b>Change of Assumptions</b>	851,570	346,802
<b>Changes in Proportion and Differences Between</b>	56,672	200,537
<b>Total</b>	\$2,134,364	\$750,916

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$743,001
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(23,256)
<b>Total</b>	\$719,745

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$447,451

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$203,508
<b>2025</b>	111,685
<b>2026</b>	536,516
<b>2027</b>	166,780
<b>2028</b>	66,971
<b>Thereafter</b>	297,988
<b>Total</b>	\$1,383,448

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,700,220	\$1,942,505	(\$286,635)

# TRF 1996 Net Pension Liability - Unaudited

## GREENCASTLE COMM SCHOOLS CORP - 67013

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,147,813</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153,321
- Net Difference Between Projected and Actual Investment	384,590
- Change of Assumptions	(52,028)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,515
Pension Expense/Income	719,745
Contributions	(447,451)
Total Activity in FY 2023	794,692
Net Pension Liability as of June 30, 2023	<b>\$1,942,505</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 67014  
 Submission Unit Name: SOUTH PUTNAM COMM SCHOOLS

Wages: \$4,258,137      Proportionate Share: 0.0010112

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$638,764	\$1,098,518

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$269,650	\$115,126
<b>Net Difference Between Projected and Actual</b>	423,743	0
<b>Change of Assumptions</b>	481,577	196,122
<b>Changes in Proportion and Differences Between</b>	36,228	115,452
<b>Total</b>	\$1,211,198	\$426,700

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$420,179
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(13,294)
<b>Total</b>	\$406,885

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$252,686

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$114,947
<b>2025</b>	63,020
<b>2026</b>	303,267
<b>2027</b>	94,783
<b>2028</b>	38,350
<b>Thereafter</b>	170,131
<b>Total</b>	\$784,498

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,658,052	\$1,098,518	(\$162,097)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH PUTNAM COMM SCHOOLS - 67014

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$638,764</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87,787
- Net Difference Between Projected and Actual Investment	220,779
- Change of Assumptions	(24,405)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,394
Pension Expense/Income	406,885
Contributions	(252,686)
Total Activity in FY 2023	459,754
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,098,518</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 67015  
 Submission Unit Name: N PUTNAM COMM SCHOOL CORP

Wages: \$4,763,621      Proportionate Share: 0.0011312

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$769,928	\$1,228,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$301,649	\$128,788
<b>Net Difference Between Projected and Actual</b>	474,028	0
<b>Change of Assumptions</b>	538,726	219,396
<b>Changes in Proportion and Differences Between</b>	20,966	140,218
<b>Total</b>	\$1,335,369	\$488,402

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$470,042
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(19,448)
<b>Total</b>	\$450,594

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$284,411

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$124,010
<b>2025</b>	65,920
<b>2026</b>	334,686
<b>2027</b>	101,052
<b>2028</b>	37,902
<b>Thereafter</b>	183,397
<b>Total</b>	\$846,967

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,973,485	\$1,228,881	(\$181,333)

# TRF 1996 Net Pension Liability - Unaudited

## N PUTNAM COMM SCHOOL CORP - 67015

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$769,928</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	92,420
- Net Difference Between Projected and Actual Investment	229,387
- Change of Assumptions	(54,156)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,119
Pension Expense/Income	450,594
Contributions	(284,411)
Total Activity in FY 2023	458,953
Net Pension Liability as of June 30, 2023	<b>\$1,228,881</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 67016  
 Submission Unit Name: WEST CENTRAL INDIANA EDU SER CENTER

Wages: \$65,000      Proportionate Share: 0.0000154

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$10,930	\$16,730

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,107	\$1,753
Net Difference Between Projected and Actual	6,453	0
Change of Assumptions	7,334	2,987
Changes in Proportion and Differences Between	499	11,695
<b>Total</b>	<b>\$18,393</b>	<b>\$16,435</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,399
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,582)
<b>Total</b>	<b>\$3,817</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,900

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$629)
2025	(1,420)
2026	2,234
2027	373
2028	(486)
Thereafter	1,886
<b>Total</b>	<b>\$1,958</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,481	\$16,730	(\$2,469)

# TRF 1996 Net Pension Liability - Unaudited

WEST CENTRAL INDIANA EDU SER CENTER - 67016

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$10,930</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,212
- Net Difference Between Projected and Actual Investment	2,980
- Change of Assumptions	(955)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,646
Pension Expense/Income	3,817
Contributions	(3,900)
Total Activity in FY 2023	5,800
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$16,730</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 67017  
 Submission Unit Name: OLD NATIONAL TRAIL

Wages: \$1,131,798      Proportionate Share: 0.0002688

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$190,293	\$292,011

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,679	\$30,603
Net Difference Between Projected and Actual	112,640	0
Change of Assumptions	128,014	52,134
Changes in Proportion and Differences Between	11,454	43,236
<b>Total</b>	<b>\$323,787</b>	<b>\$125,973</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$111,693
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,559)
<b>Total</b>	<b>\$107,134</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,439

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$29,529
2025	15,725
2026	79,583
2027	22,826
2028	7,816
Thereafter	42,335
<b>Total</b>	<b>\$197,814</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$706,571	\$292,011	(\$43,089)

# TRF 1996 Net Pension Liability - Unaudited

## OLD NATIONAL TRAIL - 67017

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$190,293</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,195
- Net Difference Between Projected and Actual Investment	52,175
- Change of Assumptions	(16,430)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,083
Pension Expense/Income	107,134
Contributions	(66,439)
Total Activity in FY 2023	101,718
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$292,011</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 68003  
 Submission Unit Name: UNION SCHOOL

Wages: \$1,810,818      Proportionate Share: 0.0004300

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$277,669	\$467,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$114,665	\$48,956
<b>Net Difference Between Projected and Actual</b>	180,191	0
<b>Change of Assumptions</b>	204,785	83,399
<b>Changes in Proportion and Differences Between</b>	27,306	38,592
<b>Total</b>	\$526,947	\$170,947

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$178,676
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(1,953)
<b>Total</b>	\$176,723

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,954

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$52,579
<b>2025</b>	30,498
<b>2026</b>	132,663
<b>2027</b>	43,453
<b>2028</b>	19,453
<b>Thereafter</b>	77,354
<b>Total</b>	\$356,000

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,130,303	\$467,131	(\$68,930)

# TRF 1996 Net Pension Liability - Unaudited

## UNION SCHOOL - 68003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$277,669</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,698
- Net Difference Between Projected and Actual Investment	91,963
- Change of Assumptions	(13,309)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,341
Pension Expense/Income	176,723
Contributions	(105,954)
Total Activity in FY 2023	189,462
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$467,131</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 68006  
 Submission Unit Name: MONROE CENTRAL SCHOOL

Wages: \$4,127,657      Proportionate Share: 0.0009802

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$620,327	\$1,064,842

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$261,383	\$111,597
Net Difference Between Projected and Actual	410,752	0
Change of Assumptions	466,814	190,110
Changes in Proportion and Differences Between	22,234	121,197
<b>Total</b>	<b>\$1,161,183</b>	<b>\$422,904</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$407,298
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,670)
<b>Total</b>	<b>\$388,628</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$244,989

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$105,636
2025	55,301
2026	288,186
2027	87,749
2028	33,029
Thereafter	168,378
<b>Total</b>	<b>\$738,279</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,576,565	\$1,064,842	(\$157,128)

# TRF 1996 Net Pension Liability - Unaudited

## MONROE CENTRAL SCHOOL - 68006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$620,327</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,975
- Net Difference Between Projected and Actual Investment	213,646
- Change of Assumptions	(24,213)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,468
Pension Expense/Income	388,628
Contributions	(244,989)
Total Activity in FY 2023	444,515
Net Pension Liability as of June 30, 2023	<b>\$1,064,842</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 68007  
 Submission Unit Name: RANDOLPH EASTERN SCHOOL

Wages: \$3,836,298      Proportionate Share: 0.0009110

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$540,786	\$989,666

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$242,930	\$103,718
Net Difference Between Projected and Actual	381,754	0
Change of Assumptions	433,858	176,688
Changes in Proportion and Differences Between	15,300	109,748
<b>Total</b>	<b>\$1,073,842</b>	<b>\$390,154</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$378,544
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,701)
<b>Total</b>	<b>\$363,843</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$213,514

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$100,832
2025	54,050
2026	270,496
2027	82,062
2028	31,218
Thereafter	145,030
<b>Total</b>	<b>\$683,688</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,394,665	\$989,666	(\$146,035)

# TRF 1996 Net Pension Liability - Unaudited

## RANDOLPH EASTERN SCHOOL - 68007

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$540,786</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,711
- Net Difference Between Projected and Actual Investment	209,922
- Change of Assumptions	(5,162)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,080
Pension Expense/Income	363,843
Contributions	(213,514)
Total Activity in FY 2023	448,880
Net Pension Liability as of June 30, 2023	<b>\$989,666</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 68008  
 Submission Unit Name: RANDOLPH CENTRAL SCHOOL

Wages: \$6,128,544      Proportionate Share: 0.0014553

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$933,421	\$1,580,967

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$388,075	\$165,687
<b>Net Difference Between Projected and Actual</b>	609,842	0
<b>Change of Assumptions</b>	693,077	282,255
<b>Changes in Proportion and Differences Between</b>	28,901	170,248
<b>Total</b>	\$1,719,895	\$618,190

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$604,714
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(22,473)
<b>Total</b>	\$582,241

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$346,298

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$162,087
<b>2025</b>	87,354
<b>2026</b>	433,116
<b>2027</b>	132,649
<b>2028</b>	51,413
<b>Thereafter</b>	235,086
<b>Total</b>	\$1,101,705

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,825,418	\$1,580,967	(\$233,287)

# TRF 1996 Net Pension Liability - Unaudited

## RANDOLPH CENTRAL SCHOOL - 68008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$933,421</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	124,865
- Net Difference Between Projected and Actual Investment	313,252
- Change of Assumptions	(41,974)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,460
Pension Expense/Income	582,241
Contributions	(346,298)
Total Activity in FY 2023	647,546
Net Pension Liability as of June 30, 2023	<b>\$1,580,967</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 68011  
 Submission Unit Name: RANDOLPH SOUTHERN SCHOOL

Wages: \$1,830,235      Proportionate Share: 0.0004346

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$277,142	\$472,128

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$115,892	\$49,480
Net Difference Between Projected and Actual	182,119	0
Change of Assumptions	206,975	84,291
Changes in Proportion and Differences Between	14,282	50,122
<b>Total</b>	<b>\$519,268</b>	<b>\$183,893</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$180,587
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,947)
<b>Total</b>	<b>\$174,640</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$107,196

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$49,167
2025	26,849
2026	130,112
2027	41,029
2028	16,772
Thereafter	71,446
<b>Total</b>	<b>\$335,375</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,142,394	\$472,128	(\$69,667)

# TRF 1996 Net Pension Liability - Unaudited

## RANDOLPH SOUTHERN SCHOOL - 68011

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$277,142</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,456
- Net Difference Between Projected and Actual Investment	94,058
- Change of Assumptions	(11,756)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,784
Pension Expense/Income	174,640
Contributions	(107,196)
Total Activity in FY 2023	194,986
Net Pension Liability as of June 30, 2023	<b>\$472,128</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 68012  
 Submission Unit Name: GREATER RANDOLPH INTERLOCAL

Wages: \$1,006,779      Proportionate Share: 0.0002391

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$143,345	\$259,747

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,759	\$27,222
Net Difference Between Projected and Actual	100,195	0
Change of Assumptions	113,870	46,373
Changes in Proportion and Differences Between	9,042	17,721
<b>Total</b>	<b>\$286,866</b>	<b>\$91,316</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99,352
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,457)
<b>Total</b>	<b>\$97,895</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,154

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$28,865
2025	16,587
2026	73,399
2027	23,860
2028	10,519
Thereafter	42,320
<b>Total</b>	<b>\$195,550</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$628,501	\$259,747	(\$38,328)

# TRF 1996 Net Pension Liability - Unaudited

## GREATER RANDOLPH INTERLOCAL - 68012

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$143,345</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,560
- Net Difference Between Projected and Actual Investment	54,648
- Change of Assumptions	(2,039)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,492
Pension Expense/Income	97,895
Contributions	(57,154)
Total Activity in FY 2023	116,402
Net Pension Liability as of June 30, 2023	<b>\$259,747</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 69006  
 Submission Unit Name: BATESVILLE COMM SCHOOL

Wages: \$8,619,457      Proportionate Share: 0.0020468

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,387,226	\$2,223,544

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$545,806	\$233,030
<b>Net Difference Between Projected and Actual</b>	857,710	0
<b>Change of Assumptions</b>	974,775	396,977
<b>Changes in Proportion and Differences Between</b>	38,232	206,711
<b>Total</b>	\$2,416,523	\$836,718

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$850,497
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(26,116)
<b>Total</b>	\$824,381

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$486,069

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$233,458
<b>2025</b>	128,351
<b>2026</b>	614,655
<b>2027</b>	190,629
<b>2028</b>	76,379
<b>Thereafter</b>	336,333
<b>Total</b>	\$1,579,805

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,380,242	\$2,223,544	(\$328,105)

# TRF 1996 Net Pension Liability - Unaudited

## BATESVILLE COMM SCHOOL - 69006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,387,226</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	167,841
- Net Difference Between Projected and Actual Investment	416,926
- Change of Assumptions	(95,136)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,375
Pension Expense/Income	824,381
Contributions	(486,069)
Total Activity in FY 2023	836,318
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,223,544</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 69007  
 Submission Unit Name: MILAN COMM SCHOOL

Wages: \$4,139,206      Proportionate Share: 0.0009829

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$634,682	\$1,067,775

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$262,103	\$111,904
<b>Net Difference Between Projected and Actual</b>	411,883	0
<b>Change of Assumptions</b>	468,099	190,633
<b>Changes in Proportion and Differences Between</b>	27,054	132,822
<b>Total</b>	\$1,169,139	\$435,359

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$408,420
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(16,881)
<b>Total</b>	\$391,539

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$245,833

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$107,768
<b>2025</b>	57,294
<b>2026</b>	290,826
<b>2027</b>	87,689
<b>2028</b>	32,820
<b>Thereafter</b>	157,383
<b>Total</b>	\$733,780

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,583,662	\$1,067,775	(\$157,560)

# TRF 1996 Net Pension Liability - Unaudited

## MILAN COMM SCHOOL - 69007

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$634,682</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,888
- Net Difference Between Projected and Actual Investment	210,216
- Change of Assumptions	(30,414)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,697
Pension Expense/Income	391,539
Contributions	(245,833)
Total Activity in FY 2023	433,093
Net Pension Liability as of June 30, 2023	<b>\$1,067,775</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 69008  
 Submission Unit Name: SUNMAN DEARBORN COMM SCHOOL

Wages: \$13,620,666      Proportionate Share: 0.0032345

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$2,089,268	\$3,513,803

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$862,522	\$368,251
<b>Net Difference Between Projected and Actual</b>	1,355,415	0
<b>Change of Assumptions</b>	1,540,409	627,331
<b>Changes in Proportion and Differences Between</b>	117,106	295,062
<b>Total</b>	\$3,875,452	\$1,290,644

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,344,017
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(30,131)
<b>Total</b>	\$1,313,886

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$809,616

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$380,066
<b>2025</b>	213,967
<b>2026</b>	982,457
<b>2027</b>	312,994
<b>2028</b>	132,459
<b>Thereafter</b>	562,865
<b>Total</b>	\$2,584,808

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,502,243	\$3,513,803	(\$518,496)

# TRF 1996 Net Pension Liability - Unaudited

## SUNMAN DEARBORN COMM SCHOOL - 69008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,089,268</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	275,987
- Net Difference Between Projected and Actual Investment	691,560
- Change of Assumptions	(100,412)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,130
Pension Expense/Income	1,313,886
Contributions	(809,616)
Total Activity in FY 2023	1,424,535
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$3,513,803</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 69011  
 Submission Unit Name: SOUTH RIPLEY COMM SCHOOL

Wages: \$3,952,916      Proportionate Share: 0.0009387

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$607,027	\$1,019,758

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$250,317	\$106,872
Net Difference Between Projected and Actual	393,362	0
Change of Assumptions	447,049	182,061
Changes in Proportion and Differences Between	46,214	114,686
<b>Total</b>	<b>\$1,136,942</b>	<b>\$403,619</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$390,054
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,890)
<b>Total</b>	<b>\$378,164</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$237,048

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$107,156
2025	58,952
2026	281,979
2027	89,543
2028	37,144
Thereafter	158,549
<b>Total</b>	<b>\$733,323</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,467,477	\$1,019,758	(\$150,475)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH RIPLEY COMM SCHOOL - 69011

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$607,027</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,024
- Net Difference Between Projected and Actual Investment	200,482
- Change of Assumptions	(29,476)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,585
Pension Expense/Income	378,164
Contributions	(237,048)
Total Activity in FY 2023	412,731
Net Pension Liability as of June 30, 2023	<b>\$1,019,758</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 69012  
 Submission Unit Name: JAC CEN DEL CONS SCHOOL

Wages: \$2,886,074      Proportionate Share: 0.0006853

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$446,167	\$744,477

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$182,744	\$78,022
<b>Net Difference Between Projected and Actual</b>	287,174	0
<b>Change of Assumptions</b>	326,369	132,914
<b>Changes in Proportion and Differences Between</b>	13,813	78,859
<b>Total</b>	\$810,100	\$289,795

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$284,759
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(9,642)
<b>Total</b>	\$275,117

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$164,841

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$77,265
<b>2025</b>	42,073
<b>2026</b>	204,890
<b>2027</b>	61,674
<b>2028</b>	23,426
<b>Thereafter</b>	110,977
<b>Total</b>	\$520,305

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,801,387	\$744,477	(\$109,855)

# TRF 1996 Net Pension Liability - Unaudited

JAC CEN DEL CONS SCHOOL - 69012

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$446,167</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,107
- Net Difference Between Projected and Actual Investment	145,407
- Change of Assumptions	(22,978)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,498
Pension Expense/Income	275,117
Contributions	(164,841)
Total Activity in FY 2023	298,310
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$744,477</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 69014  
 Submission Unit Name: SOUTHEASTERN CAREER CENTER

Wages: \$1,366,779      Proportionate Share: 0.0003246

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$221,042	\$352,630

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$86,559	\$36,956
<b>Net Difference Between Projected and Actual</b>	136,023	0
<b>Change of Assumptions</b>	154,589	62,956
<b>Changes in Proportion and Differences Between</b>	7,272	83,942
<b>Total</b>	\$384,443	\$183,854

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$134,880
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(12,258)
<b>Total</b>	\$122,622

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,099

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$28,909
<b>2025</b>	12,241
<b>2026</b>	89,368
<b>2027</b>	23,622
<b>2028</b>	5,499
<b>Thereafter</b>	40,950
<b>Total</b>	\$200,589

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$853,247	\$352,630	(\$52,034)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHEASTERN CAREER CENTER - 69014

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$221,042</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,509
- Net Difference Between Projected and Actual Investment	65,788
- Change of Assumptions	(15,593)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	361
Pension Expense/Income	122,622
Contributions	(68,099)
Total Activity in FY 2023	131,588
Net Pension Liability as of June 30, 2023	<b>\$352,630</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 69015  
 Submission Unit Name: INDIANA VIRTUAL ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	29,805	24,182
<b>Total</b>	\$29,805	\$24,182

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$0
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	408
<b>Total</b>	\$408

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$407
<b>2025</b>	407
<b>2026</b>	399
<b>2027</b>	825
<b>2028</b>	837
<b>Thereafter</b>	2,748
<b>Total</b>	\$5,623

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

# TRF 1996 Net Pension Liability - Unaudited

## INDIANA VIRTUAL ACADEMY - 69015

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(408)
Pension Expense/Income	408
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 69016  
 Submission Unit Name: RIPLEY-OHIO-DEARBORN SPECIAL ED COOP

Wages: \$1,065,611      Proportionate Share: 0.0002530

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$179,165	\$274,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,466	\$28,804
Net Difference Between Projected and Actual	106,019	0
Change of Assumptions	120,490	49,069
Changes in Proportion and Differences Between	11,713	69,152
<b>Total</b>	<b>\$305,688</b>	<b>\$147,025</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$105,128
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,421)
<b>Total</b>	<b>\$96,707</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,936

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$23,664
2025	10,672
2026	70,777
2027	17,299
2028	3,176
Thereafter	33,075
<b>Total</b>	<b>\$158,663</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$665,039	\$274,847	(\$40,556)

# TRF 1996 Net Pension Liability - Unaudited

RIPLEY-OHIO-DEARBORN SPECIAL ED COOP - 69016

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$179,165</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,943
- Net Difference Between Projected and Actual Investment	49,090
- Change of Assumptions	(15,491)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,369
Pension Expense/Income	96,707
Contributions	(63,936)
Total Activity in FY 2023	95,682
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$274,847</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 70015  
 Submission Unit Name: RUSH COUNTY SCHOOLS

Wages: \$7,222,905      Proportionate Share: 0.0017152

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,150,447	\$1,863,310

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$457,381	\$195,277
<b>Net Difference Between Projected and Actual</b>	718,753	0
<b>Change of Assumptions</b>	816,852	332,663
<b>Changes in Proportion and Differences Between</b>	20,279	211,273
<b>Total</b>	\$2,013,265	\$739,213

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$712,709
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(32,086)
<b>Total</b>	\$680,623

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$430,932

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$185,435
<b>2025</b>	97,356
<b>2026</b>	504,872
<b>2027</b>	150,670
<b>2028</b>	54,932
<b>Thereafter</b>	280,787
<b>Total</b>	\$1,274,052

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,508,594	\$1,863,310	(\$274,949)

# TRF 1996 Net Pension Liability - Unaudited

## RUSH COUNTY SCHOOLS - 70015

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,150,447</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	141,907
- Net Difference Between Projected and Actual Investment	353,204
- Change of Assumptions	(73,885)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,946
Pension Expense/Income	680,623
Contributions	(430,932)
Total Activity in FY 2023	712,863
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,863,310</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 71003  
 Submission Unit Name: SCHOOL CITY OF MISHAWAKA

Wages: \$20,724,224      Proportionate Share: 0.0049213

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$3,217,722	\$5,346,261

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,312,329	\$560,295
<b>Net Difference Between Projected and Actual</b>	2,062,267	0
<b>Change of Assumptions</b>	2,343,735	954,486
<b>Changes in Proportion and Differences Between</b>	138,978	542,893
<b>Total</b>	\$5,857,309	\$2,057,674

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,044,925
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(64,897)
<b>Total</b>	\$1,980,028

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,204,847

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$559,216
<b>2025</b>	306,497
<b>2026</b>	1,475,756
<b>2027</b>	457,928
<b>2028</b>	183,238
<b>Thereafter</b>	817,000
<b>Total</b>	\$3,799,635

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,936,185	\$5,346,261	(\$788,893)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL CITY OF MISHAWAKA - 71003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$3,217,722</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	415,851
- Net Difference Between Projected and Actual Investment	1,039,851
- Change of Assumptions	(171,646)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,302
Pension Expense/Income	1,980,028
Contributions	(1,204,847)
Total Activity in FY 2023	2,128,539
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$5,346,261</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 71004  
 Submission Unit Name: PENN HARRIS MADISON SCHOOL

Wages: \$35,549,175      Proportionate Share: 0.0084418

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,496,690	\$9,170,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,251,117	\$961,107
Net Difference Between Projected and Actual	3,537,530	0
Change of Assumptions	4,020,350	1,637,287
Changes in Proportion and Differences Between	306,191	869,996
<b>Total</b>	<b>\$10,115,188</b>	<b>\$3,468,390</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,507,782
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(89,738)
<b>Total</b>	<b>\$3,418,044</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,014,531

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$980,844
2025	547,340
2026	2,553,024
2027	813,923
2028	342,738
Thereafter	1,408,929
<b>Total</b>	<b>\$6,646,798</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,190,210	\$9,170,760	(\$1,353,235)

# TRF 1996 Net Pension Liability - Unaudited

PENN HARRIS MADISON SCHOOL - 71004

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$5,496,690</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	715,723
- Net Difference Between Projected and Actual Investment	1,790,984
- Change of Assumptions	(283,344)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,194
Pension Expense/Income	3,418,044
Contributions	(2,014,531)
Total Activity in FY 2023	3,674,070
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$9,170,760</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 71006  
 Submission Unit Name: UNION-NORTH UNITED SCHOOL

Wages: \$5,067,287      Proportionate Share: 0.0012033

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$854,670	\$1,307,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$320,876	\$136,997
Net Difference Between Projected and Actual	504,242	0
Change of Assumptions	573,063	233,380
Changes in Proportion and Differences Between	48,193	117,470
<b>Total</b>	<b>\$1,446,374</b>	<b>\$487,847</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$500,002
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,374)
<b>Total</b>	<b>\$489,628</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$298,112

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$142,226
2025	80,434
2026	366,330
2027	117,062
2028	49,899
Thereafter	202,576
<b>Total</b>	<b>\$958,527</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,163,008	\$1,307,207	(\$192,891)

# TRF 1996 Net Pension Liability - Unaudited

## UNION-NORTH UNITED SCHOOL - 71006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$854,670</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	94,584
- Net Difference Between Projected and Actual Investment	232,675
- Change of Assumptions	(74,912)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,674
Pension Expense/Income	489,628
Contributions	(298,112)
Total Activity in FY 2023	452,537
Net Pension Liability as of June 30, 2023	<b>\$1,307,207</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 71007  
 Submission Unit Name: JOHN GLENN SCHOOL CORP

Wages: \$6,895,287      Proportionate Share: 0.0016374

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,120,290	\$1,778,792

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$436,634	\$186,420
<b>Net Difference Between Projected and Actual</b>	686,151	0
<b>Change of Assumptions</b>	779,801	317,574
<b>Changes in Proportion and Differences Between</b>	34,112	145,504
<b>Total</b>	\$1,936,698	\$649,498

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$680,381
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(17,162)
<b>Total</b>	\$663,219

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$394,883

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$190,489
<b>2025</b>	106,405
<b>2026</b>	495,441
<b>2027</b>	156,378
<b>2028</b>	64,985
<b>Thereafter</b>	273,502
<b>Total</b>	\$1,287,200

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,304,088	\$1,778,792	(\$262,478)

# TRF 1996 Net Pension Liability - Unaudited

JOHN GLENN SCHOOL CORP - 71007

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,120,290</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	133,168
- Net Difference Between Projected and Actual Investment	330,184
- Change of Assumptions	(81,218)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,032
Pension Expense/Income	663,219
Contributions	(394,883)
Total Activity in FY 2023	658,502
Net Pension Liability as of June 30, 2023	<b>\$1,778,792</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 71014  
 Submission Unit Name: SOUTH BEND COMM SCHOOL CORP

Wages: \$79,444,972      Proportionate Share: 0.0188656

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$11,759,686	\$20,494,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,030,761	\$2,147,867
Net Difference Between Projected and Actual	7,905,615	0
Change of Assumptions	8,984,613	3,658,984
Changes in Proportion and Differences Between	621,740	2,286,616
<b>Total</b>	<b>\$22,542,729</b>	<b>\$8,093,467</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,839,134
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(250,584)
<b>Total</b>	<b>\$7,588,550</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,534,390

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,141,931
2025	1,173,142
2026	5,655,425
2027	1,720,775
2028	667,764
Thereafter	3,090,225
<b>Total</b>	<b>\$14,449,262</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,590,328	\$20,494,669	(\$3,024,187)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH BEND COMM SCHOOL CORP - 71014

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$11,759,686</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,654,257
- Net Difference Between Projected and Actual Investment	4,169,032
- Change of Assumptions	(378,914)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	236,448
Pension Expense/Income	7,588,550
Contributions	(4,534,390)
Total Activity in FY 2023	8,734,983
Net Pension Liability as of June 30, 2023	<b>\$20,494,669</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 72007  
 Submission Unit Name: SCOTT CO SCHOOL DIST 1

Wages: \$4,489,397      Proportionate Share: 0.0010661

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$748,001	\$1,158,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$284,290	\$121,377
Net Difference Between Projected and Actual	446,748	0
Change of Assumptions	507,723	206,770
Changes in Proportion and Differences Between	29,090	143,781
<b>Total</b>	<b>\$1,267,851</b>	<b>\$471,928</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$442,992
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,128)
<b>Total</b>	<b>\$420,864</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$269,364

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$113,073
2025	58,326
2026	311,624
2027	96,303
2028	36,795
Thereafter	179,802
<b>Total</b>	<b>\$795,923</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,802,362	\$1,158,159	(\$170,898)

# TRF 1996 Net Pension Liability - Unaudited

## SCOTT CO SCHOOL DIST 1 - 72007

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$748,001</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,763
- Net Difference Between Projected and Actual Investment	209,074
- Change of Assumptions	(61,898)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,719
Pension Expense/Income	420,864
Contributions	(269,364)
Total Activity in FY 2023	410,158
Net Pension Liability as of June 30, 2023	<b>\$1,158,159</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 72008  
 Submission Unit Name: SCOTT COUNTY SCHOOL DIST 2

Wages: \$10,856,581      Proportionate Share: 0.0025781

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,885,806	\$2,800,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$687,484	\$293,519
<b>Net Difference Between Projected and Actual</b>	1,080,351	0
<b>Change of Assumptions</b>	1,227,803	500,023
<b>Changes in Proportion and Differences Between</b>	67,200	278,513
<b>Total</b>	\$3,062,838	\$1,072,055

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,071,266
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(32,126)
<b>Total</b>	\$1,039,140

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$624,789

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$294,826
<b>2025</b>	162,435
<b>2026</b>	774,966
<b>2027</b>	240,775
<b>2028</b>	96,880
<b>Thereafter</b>	420,901
<b>Total</b>	\$1,990,783

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,776,823	\$2,800,722	(\$413,274)

# TRF 1996 Net Pension Liability - Unaudited

## SCOTT COUNTY SCHOOL DIST 2 - 72008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,885,806</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	196,939
- Net Difference Between Projected and Actual Investment	481,145
- Change of Assumptions	(187,012)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,493
Pension Expense/Income	1,039,140
Contributions	(624,789)
Total Activity in FY 2023	914,916
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,800,722</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 73009  
 Submission Unit Name: NORTHWESTERN CONS SCHOOL

Wages: \$4,718,035      Proportionate Share: 0.0011204

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$781,780	\$1,217,148

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$298,769	\$127,559
<b>Net Difference Between Projected and Actual</b>	469,503	0
<b>Change of Assumptions</b>	533,583	217,302
<b>Changes in Proportion and Differences Between</b>	40,224	113,691
<b>Total</b>	\$1,342,079	\$458,552

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$465,555
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(12,175)
<b>Total</b>	\$453,380

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$277,703

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$129,913
<b>2025</b>	72,378
<b>2026</b>	338,571
<b>2027</b>	106,038
<b>2028</b>	43,497
<b>Thereafter</b>	193,130
<b>Total</b>	\$883,527

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,945,096	\$1,217,148	(\$179,602)

# TRF 1996 Net Pension Liability - Unaudited

NORTHWESTERN CONS SCHOOL - 73009

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$781,780</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89,531
- Net Difference Between Projected and Actual Investment	221,096
- Change of Assumptions	(62,955)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,019
Pension Expense/Income	453,380
Contributions	(277,703)
Total Activity in FY 2023	435,368
Net Pension Liability as of June 30, 2023	<b>\$1,217,148</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 73010  
 Submission Unit Name: SOUTHWESTERN CONS SCHOOL DIST

Wages: \$2,293,998      Proportionate Share: 0.0005447

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$345,885	\$591,736

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$145,251	\$62,015
<b>Net Difference Between Projected and Actual</b>	228,256	0
<b>Change of Assumptions</b>	259,410	105,645
<b>Changes in Proportion and Differences Between</b>	10,635	71,669
<b>Total</b>	\$643,552	\$239,329

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$226,337
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(9,297)
<b>Total</b>	\$217,040

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,256

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$59,780
<b>2025</b>	31,809
<b>2026</b>	161,230
<b>2027</b>	47,952
<b>2028</b>	17,548
<b>Thereafter</b>	85,904
<b>Total</b>	\$404,223

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,431,805	\$591,736	(\$87,316)

**TRF 1996 Net Pension Liability - Unaudited**  
**SOUTHWESTERN CONS SCHOOL DIST - 73010**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$345,885</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,098
- Net Difference Between Projected and Actual Investment	118,353
- Change of Assumptions	(14,021)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,637
Pension Expense/Income	217,040
Contributions	(125,256)
Total Activity in FY 2023	245,851
Net Pension Liability as of June 30, 2023	<b>\$591,736</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 73013  
 Submission Unit Name: SHELBYVILLE CENTRAL SCHOOLS

Wages: \$15,474,373      Proportionate Share: 0.0036747

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$2,422,444	\$3,992,015

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$979,907	\$418,368
<b>Net Difference Between Projected and Actual</b>	1,539,880	0
<b>Change of Assumptions</b>	1,750,051	712,708
<b>Changes in Proportion and Differences Between</b>	45,185	349,737
<b>Total</b>	\$4,315,023	\$1,480,813

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,526,931
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(48,661)
<b>Total</b>	\$1,478,270

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$886,874

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$417,360
<b>2025</b>	228,656
<b>2026</b>	1,101,727
<b>2027</b>	343,055
<b>2028</b>	137,945
<b>Thereafter</b>	605,467
<b>Total</b>	\$2,834,210

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,659,358	\$3,992,015	(\$589,060)

# TRF 1996 Net Pension Liability - Unaudited

## SHELBYVILLE CENTRAL SCHOOLS - 73013

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,422,444</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	308,445
- Net Difference Between Projected and Actual Investment	770,160
- Change of Assumptions	(137,768)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,338
Pension Expense/Income	1,478,270
Contributions	(886,874)
Total Activity in FY 2023	1,569,571
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$3,992,015</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 73014  
 Submission Unit Name: SHELBY EASTERN SCHOOLS

Wages: \$4,574,872      Proportionate Share: 0.0010864

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$717,449	\$1,180,212

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$289,703	\$123,688
Net Difference Between Projected and Actual	455,255	0
Change of Assumptions	517,391	210,707
Changes in Proportion and Differences Between	23,717	123,577
<b>Total</b>	<b>\$1,286,066</b>	<b>\$457,972</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$451,427
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,139)
<b>Total</b>	<b>\$435,288</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$263,097

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$121,637
2025	65,848
2026	323,960
2027	97,257
2028	36,621
Thereafter	182,771
<b>Total</b>	<b>\$828,094</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,855,723	\$1,180,212	(\$174,152)

# TRF 1996 Net Pension Liability - Unaudited

## SHELBY EASTERN SCHOOLS - 73014

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$717,449</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,057
- Net Difference Between Projected and Actual Investment	227,289
- Change of Assumptions	(41,346)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,572
Pension Expense/Income	435,288
Contributions	(263,097)
Total Activity in FY 2023	462,763
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,180,212</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 73015  
 Submission Unit Name: BLUE RIVER CAREER PROGRAMS

Wages: \$810,046      Proportionate Share: 0.0001924

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$128,925	\$209,014

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$51,306	\$21,905
<b>Net Difference Between Projected and Actual</b>	80,625	0
<b>Change of Assumptions</b>	91,629	37,316
<b>Changes in Proportion and Differences Between</b>	7,160	33,592
<b>Total</b>	\$230,720	\$92,813

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$79,947
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(4,398)
<b>Total</b>	\$75,549

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,988

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$20,002
<b>2025</b>	10,122
<b>2026</b>	55,838
<b>2027</b>	16,134
<b>2028</b>	5,392
<b>Thereafter</b>	30,419
<b>Total</b>	\$137,907

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$505,745	\$209,014	(\$30,842)

# TRF 1996 Net Pension Liability - Unaudited

## BLUE RIVER CAREER PROGRAMS - 73015

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$128,925</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,931
- Net Difference Between Projected and Actual Investment	39,660
- Change of Assumptions	(8,227)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,164
Pension Expense/Income	75,549
Contributions	(47,988)
Total Activity in FY 2023	80,089
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$209,014</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 74010  
 Submission Unit Name: S SPENCER COUNTY SCHOOL CORP

Wages: \$4,416,984      Proportionate Share: 0.0010489

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$724,034	\$1,139,474

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$279,703	\$119,418
<b>Net Difference Between Projected and Actual</b>	439,541	0
<b>Change of Assumptions</b>	499,531	203,434
<b>Changes in Proportion and Differences Between</b>	15,137	127,894
<b>Total</b>	\$1,233,912	\$450,746

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$435,844
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(18,566)
<b>Total</b>	\$417,278

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$260,489

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$114,453
<b>2025</b>	60,590
<b>2026</b>	309,793
<b>2027</b>	93,415
<b>2028</b>	34,866
<b>Thereafter</b>	170,049
<b>Total</b>	\$783,166

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,757,150	\$1,139,474	(\$168,140)

# TRF 1996 Net Pension Liability - Unaudited

## S SPENCER COUNTY SCHOOL CORP - 74010

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$724,034</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,639
- Net Difference Between Projected and Actual Investment	209,483
- Change of Assumptions	(55,127)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,656
Pension Expense/Income	417,278
Contributions	(260,489)
Total Activity in FY 2023	415,440
Net Pension Liability as of June 30, 2023	<b>\$1,139,474</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 74011  
 Submission Unit Name: NORTH SPENCER CO SCHOOL CORP

Wages: \$7,955,287      Proportionate Share: 0.0018891

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,247,437	\$2,052,226

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$503,753	\$215,076
Net Difference Between Projected and Actual	791,626	0
Change of Assumptions	899,671	366,391
Changes in Proportion and Differences Between	10,804	179,871
<b>Total</b>	<b>\$2,205,854</b>	<b>\$761,338</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$784,969
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,069)
<b>Total</b>	<b>\$755,900</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$463,733

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$210,505
2025	113,495
2026	562,323
2027	173,546
2028	68,098
Thereafter	316,549
<b>Total</b>	<b>\$1,444,516</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,965,710	\$2,052,226	(\$302,826)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH SPENCER CO SCHOOL CORP - 74011

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,247,437</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	158,346
- Net Difference Between Projected and Actual Investment	395,259
- Change of Assumptions	(71,843)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,860
Pension Expense/Income	755,900
Contributions	(463,733)
Total Activity in FY 2023	804,789
Net Pension Liability as of June 30, 2023	<b>\$2,052,226</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 75010  
 Submission Unit Name: OREGON DAVIS SCHOOL

Wages: \$2,132,915      Proportionate Share: 0.0005065

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$304,073	\$550,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$135,065	\$57,666
Net Difference Between Projected and Actual	212,248	0
Change of Assumptions	241,217	98,236
Changes in Proportion and Differences Between	15,893	77,684
<b>Total</b>	<b>\$604,423</b>	<b>\$233,586</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$210,464
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,321)
<b>Total</b>	<b>\$201,143</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$123,132

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$54,912
2025	28,902
2026	149,239
2027	43,261
2028	14,989
Thereafter	79,534
<b>Total</b>	<b>\$370,837</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,331,392	\$550,237	(\$81,193)

# TRF 1996 Net Pension Liability - Unaudited

OREGON DAVIS SCHOOL - 75010

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$304,073</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,630
- Net Difference Between Projected and Actual Investment	115,630
- Change of Assumptions	(4,523)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,416
Pension Expense/Income	201,143
Contributions	(123,132)
Total Activity in FY 2023	246,164
Net Pension Liability as of June 30, 2023	<b>\$550,237</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 75011  
 Submission Unit Name: KNOX COMM SCHOOL CORP

Wages: \$5,372,431      Proportionate Share: 0.0012758

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$855,197	\$1,385,967

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$340,209	\$145,251
<b>Net Difference Between Projected and Actual</b>	534,623	0
<b>Change of Assumptions</b>	607,591	247,441
<b>Changes in Proportion and Differences Between</b>	3,410	185,585
<b>Total</b>	\$1,485,833	\$578,277

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$530,127
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(30,440)
<b>Total</b>	\$499,687

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$313,169

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$131,357
<b>2025</b>	65,842
<b>2026</b>	368,954
<b>2027</b>	106,859
<b>2028</b>	35,650
<b>Thereafter</b>	198,894
<b>Total</b>	\$907,556

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,353,582	\$1,385,967	(\$204,513)

# TRF 1996 Net Pension Liability - Unaudited

KNOX COMM SCHOOL CORP - 75011

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$855,197</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	105,608
- Net Difference Between Projected and Actual Investment	262,888
- Change of Assumptions	(54,700)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,456
Pension Expense/Income	499,687
Contributions	(313,169)
Total Activity in FY 2023	530,770
Net Pension Liability as of June 30, 2023	<b>\$1,385,967</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 75012  
 Submission Unit Name: N JUDSON-SAN PIERRE SCHOOL

Wages: \$3,121,008      Proportionate Share: 0.0007411

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$484,225	\$805,095

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$197,624	\$84,375
<b>Net Difference Between Projected and Actual</b>	310,557	0
<b>Change of Assumptions</b>	352,944	143,736
<b>Changes in Proportion and Differences Between</b>	27,124	116,972
<b>Total</b>	\$888,249	\$345,083

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$307,946
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(13,016)
<b>Total</b>	\$294,930

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,014

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$80,970
<b>2025</b>	42,912
<b>2026</b>	218,994
<b>2027</b>	64,105
<b>2028</b>	22,744
<b>Thereafter</b>	113,441
<b>Total</b>	\$543,166

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,948,064	\$805,095	(\$118,800)

# TRF 1996 Net Pension Liability - Unaudited

N JUDSON-SAN PIERRE SCHOOL - 75012

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$484,225</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,658
- Net Difference Between Projected and Actual Investment	156,697
- Change of Assumptions	(25,687)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,286
Pension Expense/Income	294,930
Contributions	(183,014)
Total Activity in FY 2023	320,870
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$805,095</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 76002  
 Submission Unit Name: HAMILTON COMM SCHOOLS

Wages: \$1,797,435      Proportionate Share: 0.0004268

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$261,405	\$463,655

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$113,812	\$48,592
<b>Net Difference Between Projected and Actual</b>	178,850	0
<b>Change of Assumptions</b>	203,261	82,778
<b>Changes in Proportion and Differences Between</b>	12,830	88,425
<b>Total</b>	\$508,753	\$219,795

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$177,346
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(12,091)
<b>Total</b>	\$165,255

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,454

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$42,033
<b>2025</b>	20,116
<b>2026</b>	121,524
<b>2027</b>	33,669
<b>2028</b>	9,839
<b>Thereafter</b>	61,777
<b>Total</b>	\$288,958

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,121,891	\$463,655	(\$68,417)

# TRF 1996 Net Pension Liability - Unaudited

## HAMILTON COMM SCHOOLS - 76002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$261,405</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,908
- Net Difference Between Projected and Actual Investment	95,790
- Change of Assumptions	(6,323)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,074
Pension Expense/Income	165,255
Contributions	(99,454)
Total Activity in FY 2023	202,250
Net Pension Liability as of June 30, 2023	<b>\$463,655</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 76004  
 Submission Unit Name: MSD OF STEUBEN COUNTY

Wages: \$8,566,141      Proportionate Share: 0.0020342

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,477,698	\$2,209,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$542,446	\$231,596
Net Difference Between Projected and Actual	852,430	0
Change of Assumptions	968,774	394,533
Changes in Proportion and Differences Between	69,944	211,820
<b>Total</b>	<b>\$2,433,594</b>	<b>\$837,949</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$845,262
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,207)
<b>Total</b>	<b>\$823,055</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$510,481

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$235,770
2025	131,310
2026	614,618
2027	191,811
2028	78,273
Thereafter	343,863
<b>Total</b>	<b>\$1,595,645</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,347,121	\$2,209,856	(\$326,086)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF STEUBEN COUNTY - 76004

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,477,698</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	156,462
- Net Difference Between Projected and Actual Investment	382,899
- Change of Assumptions	(142,580)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,803
Pension Expense/Income	823,055
Contributions	(510,481)
Total Activity in FY 2023	732,158
Net Pension Liability as of June 30, 2023	<b>\$2,209,856</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 76005  
 Submission Unit Name: FREMONT COMMUNITY SCHOOLS

Wages: \$4,052,354      Proportionate Share: 0.0009623

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$554,219	\$1,045,396

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$256,610	\$109,559
Net Difference Between Projected and Actual	403,251	0
Change of Assumptions	458,289	186,638
Changes in Proportion and Differences Between	40,877	83,612
<b>Total</b>	<b>\$1,159,027</b>	<b>\$379,809</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$399,860
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,461)
<b>Total</b>	<b>\$391,399</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$232,153

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$113,579
2025	64,163
2026	292,795
2027	96,462
2028	42,748
Thereafter	169,471
<b>Total</b>	<b>\$779,218</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,529,513	\$1,045,396	(\$154,258)

# TRF 1996 Net Pension Liability - Unaudited

## FREMONT COMMUNITY SCHOOLS - 76005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$554,219</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89,147
- Net Difference Between Projected and Actual Investment	227,151
- Change of Assumptions	2,804
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,829
Pension Expense/Income	391,399
Contributions	(232,153)
Total Activity in FY 2023	491,177
Net Pension Liability as of June 30, 2023	<b>\$1,045,396</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 77011  
 Submission Unit Name: SOUTHWEST SCHOOL CORP

Wages: \$6,325,411      Proportionate Share: 0.0015021

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$986,361	\$1,631,808

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$400,555	\$171,016
Net Difference Between Projected and Actual	629,454	0
Change of Assumptions	715,365	291,332
Changes in Proportion and Differences Between	43,499	139,820
<b>Total</b>	<b>\$1,788,873</b>	<b>\$602,168</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$624,161
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,324)
<b>Total</b>	<b>\$607,837</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$373,982

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$174,173
2025	97,037
2026	453,921
2027	143,073
2028	59,237
Thereafter	259,264
<b>Total</b>	<b>\$1,186,705</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,948,437	\$1,631,808	(\$240,789)

# TRF 1996 Net Pension Liability - Unaudited

SOUTHWEST SCHOOL CORP - 77011

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$986,361</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	126,485
- Net Difference Between Projected and Actual Investment	316,043
- Change of Assumptions	(54,443)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,507
Pension Expense/Income	607,837
Contributions	(373,982)
Total Activity in FY 2023	645,447
Net Pension Liability as of June 30, 2023	<b>\$1,631,808</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 77012  
 Submission Unit Name: NORTHEAST SCHOOL CORP

Wages: \$2,812,626      Proportionate Share: 0.0006679

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$462,760	\$725,574

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$178,104	\$76,041
Net Difference Between Projected and Actual	279,883	0
Change of Assumptions	318,083	129,539
Changes in Proportion and Differences Between	16,689	119,024
<b>Total</b>	<b>\$792,759</b>	<b>\$324,604</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$277,529
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,528)
<b>Total</b>	<b>\$258,001</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,755

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$65,173
2025	30,875
2026	189,563
2027	54,555
2028	17,275
Thereafter	110,714
<b>Total</b>	<b>\$468,155</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,755,649	\$725,574	(\$107,065)

# TRF 1996 Net Pension Liability - Unaudited

NORTHEAST SCHOOL CORP - 77012

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$462,760</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,715
- Net Difference Between Projected and Actual Investment	132,843
- Change of Assumptions	(35,938)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,948
Pension Expense/Income	258,001
Contributions	(166,755)
Total Activity in FY 2023	262,814
Net Pension Liability as of June 30, 2023	<b>\$725,574</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 78001  
 Submission Unit Name: SWITZERLAND CO SCHOOL

Wages: \$5,015,088      Proportionate Share: 0.0011909

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$849,139	\$1,293,736

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$317,569	\$135,585
<b>Net Difference Between Projected and Actual</b>	499,046	0
<b>Change of Assumptions</b>	567,158	230,975
<b>Changes in Proportion and Differences Between</b>	22,637	133,028
<b>Total</b>	\$1,406,410	\$499,588

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$494,849
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(17,032)
<b>Total</b>	\$477,817

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$292,286

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$133,997
<b>2025</b>	72,841
<b>2026</b>	355,787
<b>2027</b>	109,307
<b>2028</b>	42,836
<b>Thereafter</b>	192,054
<b>Total</b>	\$906,822

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,130,413	\$1,293,736	(\$190,903)

# TRF 1996 Net Pension Liability - Unaudited

## SWITZERLAND CO SCHOOL - 78001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$849,139</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,267
- Net Difference Between Projected and Actual Investment	229,236
- Change of Assumptions	(75,729)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,292
Pension Expense/Income	477,817
Contributions	(292,286)
Total Activity in FY 2023	444,597
Net Pension Liability as of June 30, 2023	<b>\$1,293,736</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 79001  
 Submission Unit Name: TIPPECANOE SCHOOL

Wages: \$49,335,767      Proportionate Share: 0.0117156

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,808,778	\$12,727,257

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,124,119	\$1,333,832
Net Difference Between Projected and Actual	4,909,413	0
Change of Assumptions	5,579,474	2,272,241
Changes in Proportion and Differences Between	253,138	985,880
<b>Total</b>	<b>\$13,866,144</b>	<b>\$4,591,953</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,868,128
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(118,866)
<b>Total</b>	<b>\$4,749,262</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,887,662

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,366,894
2025	765,273
2026	3,548,788
2027	1,124,705
2028	470,791
Thereafter	1,997,740
<b>Total</b>	<b>\$9,274,191</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,795,758	\$12,727,257	(\$1,878,030)

# TRF 1996 Net Pension Liability - Unaudited

## TIPPECANOE SCHOOL - 79001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$7,808,778</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	974,436
- Net Difference Between Projected and Actual Investment	2,428,212
- Change of Assumptions	(480,751)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	134,982
Pension Expense/Income	4,749,262
Contributions	(2,887,662)
Total Activity in FY 2023	4,918,479
Net Pension Liability as of June 30, 2023	<b>\$12,727,257</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 79002  
 Submission Unit Name: LAFAYETTE SCHOOL CORP

Wages: \$33,443,672      Proportionate Share: 0.0079418

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$5,242,264	\$8,627,585

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,117,786	\$904,182
<b>Net Difference Between Projected and Actual</b>	3,328,005	0
<b>Change of Assumptions</b>	3,782,228	1,540,312
<b>Changes in Proportion and Differences Between</b>	135,209	950,278
<b>Total</b>	\$9,363,228	\$3,394,772

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,300,019
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(119,358)
<b>Total</b>	\$3,180,661

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,863,613

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$887,812
<b>2025</b>	479,984
<b>2026</b>	2,366,877
<b>2027</b>	714,556
<b>2028</b>	271,284
<b>Thereafter</b>	1,247,943
<b>Total</b>	\$5,968,456

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,875,905	\$8,627,585	(\$1,273,084)

# TRF 1996 Net Pension Liability - Unaudited

## LAFAYETTE SCHOOL CORP - 79002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$5,242,264</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	665,899
- Net Difference Between Projected and Actual Investment	1,662,301
- Change of Assumptions	(301,070)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,143
Pension Expense/Income	3,180,661
Contributions	(1,863,613)
Total Activity in FY 2023	3,385,321
Net Pension Liability as of June 30, 2023	<b>\$8,627,585</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 79003  
 Submission Unit Name: WEST LAFAYETTE COMM SCHOOL CORP

Wages: \$11,106,217      Proportionate Share: 0.0026374

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,725,539	\$2,865,143

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$703,297	\$300,271
<b>Net Difference Between Projected and Actual</b>	1,105,200	0
<b>Change of Assumptions</b>	1,256,044	511,524
<b>Changes in Proportion and Differences Between</b>	81,972	259,149
<b>Total</b>	\$3,146,513	\$1,070,944

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,095,906
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(24,029)
<b>Total</b>	\$1,071,877

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$629,789

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$310,440
<b>2025</b>	175,004
<b>2026</b>	801,624
<b>2027</b>	250,611
<b>2028</b>	103,398
<b>Thereafter</b>	434,492
<b>Total</b>	\$2,075,569

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,932,699	\$2,865,143	(\$422,780)

# TRF 1996 Net Pension Liability - Unaudited

WEST LAFAYETTE COMM SCHOOL CORP - 79003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,725,539</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	222,743
- Net Difference Between Projected and Actual Investment	556,918
- Change of Assumptions	(92,527)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,382
Pension Expense/Income	1,071,877
Contributions	(629,789)
Total Activity in FY 2023	1,139,604
Net Pension Liability as of June 30, 2023	<b>\$2,865,143</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 80003  
 Submission Unit Name: TRI-CENTRAL COMMUNITY SCHOOLS

Wages: \$2,685,782      Proportionate Share: 0.0006378

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$422,726	\$692,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$170,078	\$72,614
Net Difference Between Projected and Actual	267,270	0
Change of Assumptions	303,748	123,701
Changes in Proportion and Differences Between	8,220	88,937
<b>Total</b>	<b>\$749,316</b>	<b>\$285,252</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$265,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,239)
<b>Total</b>	<b>\$250,783</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$154,035

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$66,648
2025	33,896
2026	185,436
2027	56,123
2028	20,529
Thereafter	101,432
<b>Total</b>	<b>\$464,064</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,676,528	\$692,875	(\$102,240)

# TRF 1996 Net Pension Liability - Unaudited

## TRI-CENTRAL COMMUNITY SCHOOLS - 80003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$422,726</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,298
- Net Difference Between Projected and Actual Investment	132,951
- Change of Assumptions	(25,015)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,167
Pension Expense/Income	250,783
Contributions	(154,035)
Total Activity in FY 2023	270,149
Net Pension Liability as of June 30, 2023	<b>\$692,875</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 80004  
 Submission Unit Name: TIPTON COMM SCHOOL

Wages: \$5,721,506      Proportionate Share: 0.0013587

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$901,486	\$1,476,025

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$362,315	\$154,689
Net Difference Between Projected and Actual	569,362	0
Change of Assumptions	647,072	263,520
Changes in Proportion and Differences Between	38,600	130,490
<b>Total</b>	<b>\$1,617,349</b>	<b>\$548,699</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$564,574
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,067)
<b>Total</b>	<b>\$549,507</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$333,995

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$157,242
2025	87,470
2026	410,290
2027	129,434
2028	53,603
Thereafter	230,611
<b>Total</b>	<b>\$1,068,650</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,571,494	\$1,476,025	(\$217,802)

# TRF 1996 Net Pension Liability - Unaudited

TIPTON COMM SCHOOL - 80004

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$901,486</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	113,440
- Net Difference Between Projected and Actual Investment	282,919
- Change of Assumptions	(53,753)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,421
Pension Expense/Income	549,507
Contributions	(333,995)
Total Activity in FY 2023	574,539
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,476,025</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 81001  
 Submission Unit Name: UNION COUNTY COLLEGE CORNER JSD

Wages: \$4,683,080      Proportionate Share: 0.0011121

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$784,414	\$1,208,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$296,556	\$126,614
<b>Net Difference Between Projected and Actual</b>	466,025	0
<b>Change of Assumptions</b>	529,630	215,692
<b>Changes in Proportion and Differences Between</b>	14,344	185,502
<b>Total</b>	\$1,306,555	\$527,808

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$462,106
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(32,457)
<b>Total</b>	\$429,649

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$273,215

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$108,579
<b>2025</b>	51,471
<b>2026</b>	315,692
<b>2027</b>	94,168
<b>2028</b>	32,102
<b>Thereafter</b>	176,735
<b>Total</b>	\$778,747

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,923,279	\$1,208,131	(\$178,271)

# TRF 1996 Net Pension Liability - Unaudited

## UNION COUNTY COLLEGE CORNER JSD - 81001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$784,414</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87,987
- Net Difference Between Projected and Actual Investment	216,781
- Change of Assumptions	(66,575)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,090
Pension Expense/Income	429,649
Contributions	(273,215)
Total Activity in FY 2023	423,717
Net Pension Liability as of June 30, 2023	<b>\$1,208,131</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 82001  
 Submission Unit Name: EVANSVILLE-VANDERBURGH SCHOOL COP

Wages: \$85,224,426      Proportionate Share: 0.0202380

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$13,270,965	\$21,985,577

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,396,729	\$2,304,116
<b>Net Difference Between Projected and Actual</b>	8,480,718	0
<b>Change of Assumptions</b>	9,638,209	3,925,161
<b>Changes in Proportion and Differences Between</b>	673,240	2,143,669
<b>Total</b>	\$24,188,896	\$8,372,946

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$8,409,401
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(195,620)
<b>Total</b>	\$8,213,781

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,919,567

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$2,370,941
<b>2025</b>	1,331,677
<b>2026</b>	6,140,038
<b>2027</b>	1,895,113
<b>2028</b>	765,499
<b>Thereafter</b>	3,312,682
<b>Total</b>	\$15,815,950

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$53,197,834	\$21,985,577	(\$3,244,185)

# TRF 1996 Net Pension Liability - Unaudited

## EVANSVILLE-VANDERBURGH SCHOOL COP - 82001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$13,270,965</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,706,079
- Net Difference Between Projected and Actual Investment	4,263,934
- Change of Assumptions	(724,605)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	174,990
Pension Expense/Income	8,213,781
Contributions	(4,919,567)
Total Activity in FY 2023	8,714,612
Net Pension Liability as of June 30, 2023	<b>\$21,985,577</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 83001  
 Submission Unit Name: NORTH VERMILLION COMM SCHOOL

Wages: \$2,429,825      Proportionate Share: 0.0005770

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$421,870	\$626,825

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$153,865	\$65,692
Net Difference Between Projected and Actual	241,791	0
Change of Assumptions	274,792	111,909
Changes in Proportion and Differences Between	25,392	82,522
<b>Total</b>	<b>\$695,840</b>	<b>\$260,123</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$239,758
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,392)
<b>Total</b>	<b>\$231,366</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$138,808

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$64,784
2025	35,153
2026	172,239
2027	51,860
2028	19,657
Thereafter	92,024
<b>Total</b>	<b>\$435,717</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,516,709	\$626,825	(\$92,494)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH VERMILLION COMM SCHOOL - 83001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$421,870</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,097
- Net Difference Between Projected and Actual Investment	107,744
- Change of Assumptions	(41,763)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,319
Pension Expense/Income	231,366
Contributions	(138,808)
Total Activity in FY 2023	204,955
Net Pension Liability as of June 30, 2023	<b>\$626,825</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 83002  
 Submission Unit Name: SOUTH VERMILLION COMM SCHOOL

Wages: \$6,104,687      Proportionate Share: 0.0014497

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,023,432	\$1,574,883

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$386,582	\$165,050
<b>Net Difference Between Projected and Actual</b>	607,496	0
<b>Change of Assumptions</b>	690,410	281,169
<b>Changes in Proportion and Differences Between</b>	25,058	179,028
<b>Total</b>	\$1,709,546	\$625,247

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$602,387
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(25,948)
<b>Total</b>	\$576,439

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$357,998

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$157,903
<b>2025</b>	83,458
<b>2026</b>	427,898
<b>2027</b>	129,609
<b>2028</b>	48,690
<b>Thereafter</b>	236,741
<b>Total</b>	\$1,084,299

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,810,698	\$1,574,883	(\$232,389)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH VERMILLION COMM SCHOOL - 83002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,023,432</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	114,605
- Net Difference Between Projected and Actual Investment	282,306
- Change of Assumptions	(87,219)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,318
Pension Expense/Income	576,439
Contributions	(357,998)
Total Activity in FY 2023	551,451
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,574,883</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 84001  
 Submission Unit Name: VIGO COUNTY SCHOOL CORP

Wages: \$52,389,780      Proportionate Share: 0.0124409

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$8,856,572	\$13,515,188

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,317,530	\$1,416,408
<b>Net Difference Between Projected and Actual</b>	5,213,349	0
<b>Change of Assumptions</b>	5,924,894	2,412,913
<b>Changes in Proportion and Differences Between</b>	251,451	1,353,282
<b>Total</b>	\$14,707,224	\$5,182,603

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,169,509
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(182,187)
<b>Total</b>	\$4,987,322

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,078,993

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$1,395,554
<b>2025</b>	756,687
<b>2026</b>	3,712,520
<b>2027</b>	1,156,648
<b>2028</b>	462,242
<b>Thereafter</b>	2,040,970
<b>Total</b>	\$9,524,621

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$32,702,290	\$13,515,188	(\$1,994,297)

# TRF 1996 Net Pension Liability - Unaudited

## VIGO COUNTY SCHOOL CORP - 84001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$8,856,572</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	975,798
- Net Difference Between Projected and Actual Investment	2,399,217
- Change of Assumptions	(784,281)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	159,553
Pension Expense/Income	4,987,322
Contributions	(3,078,993)
Total Activity in FY 2023	4,658,616
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$13,515,188</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 84002  
 Submission Unit Name: COVERED BRIDGE SPEC ED

Wages: \$2,784,695      Proportionate Share: 0.0006613

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$471,188	\$718,404

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$176,344	\$75,290
<b>Net Difference Between Projected and Actual</b>	277,117	0
<b>Change of Assumptions</b>	314,940	128,259
<b>Changes in Proportion and Differences Between</b>	14,111	79,945
<b>Total</b>	\$782,512	\$283,494

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$274,787
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(10,748)
<b>Total</b>	\$264,039

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,245

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$73,117
<b>2025</b>	39,158
<b>2026</b>	196,280
<b>2027</b>	59,204
<b>2028</b>	22,286
<b>Thereafter</b>	108,973
<b>Total</b>	\$499,018

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,738,301	\$718,404	(\$106,007)

# TRF 1996 Net Pension Liability - Unaudited

## COVERED BRIDGE SPEC ED - 84002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$471,188</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,825
- Net Difference Between Projected and Actual Investment	127,399
- Change of Assumptions	(41,889)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,087
Pension Expense/Income	264,039
Contributions	(162,245)
Total Activity in FY 2023	247,216
Net Pension Liability as of June 30, 2023	<b>\$718,404</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 85001  
 Submission Unit Name: MANCHESTER COMM SCHOOLS

Wages: \$5,151,248      Proportionate Share: 0.0012233

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$835,707	\$1,328,934

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$326,209	\$139,274
<b>Net Difference Between Projected and Actual</b>	512,623	0
<b>Change of Assumptions</b>	582,588	237,259
<b>Changes in Proportion and Differences Between</b>	33,748	153,723
<b>Total</b>	\$1,455,168	\$530,256

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$508,312
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(17,951)
<b>Total</b>	\$490,361

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$288,481

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$137,186
<b>2025</b>	74,367
<b>2026</b>	365,010
<b>2027</b>	111,079
<b>2028</b>	42,796
<b>Thereafter</b>	194,474
<b>Total</b>	\$924,912

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,215,580	\$1,328,934	(\$196,097)

# TRF 1996 Net Pension Liability - Unaudited

## MANCHESTER COMM SCHOOLS - 85001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$835,707</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99,622
- Net Difference Between Projected and Actual Investment	247,081
- Change of Assumptions	(60,066)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,710
Pension Expense/Income	490,361
Contributions	(288,481)
Total Activity in FY 2023	493,227
Net Pension Liability as of June 30, 2023	<b>\$1,328,934</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 85002  
 Submission Unit Name: MSD OF WABASH COUNTY

Wages: \$8,055,860 Proportionate Share: 0.0019130

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,243,618	\$2,078,190

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$510,127	\$217,797
Net Difference Between Projected and Actual	801,641	0
Change of Assumptions	911,053	371,026
Changes in Proportion and Differences Between	23,336	229,300
<b>Total</b>	<b>\$2,246,157</b>	<b>\$818,123</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$794,900
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,466)
<b>Total</b>	<b>\$762,434</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$470,537

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$210,139
2025	111,902
2026	566,413
2027	170,474
2028	63,699
Thereafter	305,407
<b>Total</b>	<b>\$1,428,034</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,028,533	\$2,078,190	(\$306,657)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF WABASH COUNTY - 85002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,243,618</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	162,399
- Net Difference Between Projected and Actual Investment	406,487
- Change of Assumptions	(63,244)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,033
Pension Expense/Income	762,434
Contributions	(470,537)
Total Activity in FY 2023	834,572
Net Pension Liability as of June 30, 2023	<b>\$2,078,190</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 85003  
 Submission Unit Name: WABASH CITY SCHOOLS

Wages: \$5,051,158      Proportionate Share: 0.0011995

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$846,308	\$1,303,078

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$319,862	\$136,564
Net Difference Between Projected and Actual	502,650	0
Change of Assumptions	571,254	232,643
Changes in Proportion and Differences Between	28,517	162,255
<b>Total</b>	<b>\$1,422,283</b>	<b>\$531,462</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$498,423
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,139)
<b>Total</b>	<b>\$477,284</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$274,580

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$130,981
2025	69,384
2026	354,374
2027	107,770
2028	40,813
Thereafter	187,499
<b>Total</b>	<b>\$890,821</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,153,019	\$1,303,078	(\$192,282)

# TRF 1996 Net Pension Liability - Unaudited

## WABASH CITY SCHOOLS - 85003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$846,308</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	94,876
- Net Difference Between Projected and Actual Investment	233,740
- Change of Assumptions	(71,927)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,623)
Pension Expense/Income	477,284
Contributions	(274,580)
Total Activity in FY 2023	456,770
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,303,078</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 85005  
 Submission Unit Name: HEARTLAND CAREER CENTER

Wages: \$1,069,255      Proportionate Share: 0.0002539

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$174,490	\$275,825

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,706	\$28,907
Net Difference Between Projected and Actual	106,397	0
Change of Assumptions	120,918	49,244
Changes in Proportion and Differences Between	4,206	36,460
<b>Total</b>	<b>\$299,227</b>	<b>\$114,611</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$105,502
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,736)
<b>Total</b>	<b>\$99,766</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,153

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$26,464
2025	13,426
2026	73,750
2027	21,781
2028	7,617
Thereafter	41,578
<b>Total</b>	<b>\$184,616</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$667,404	\$275,825	(\$40,701)

# TRF 1996 Net Pension Liability - Unaudited

## HEARTLAND CAREER CENTER - 85005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$174,490</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,569
- Net Difference Between Projected and Actual Investment	50,954
- Change of Assumptions	(12,970)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,169
Pension Expense/Income	99,766
Contributions	(64,153)
Total Activity in FY 2023	101,335
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$275,825</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 86005  
 Submission Unit Name: MSD OF WARREN COUNTY

Wages: \$5,877,871      Proportionate Share: 0.0013958

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$813,188	\$1,516,329

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$372,208	\$158,913
Net Difference Between Projected and Actual	584,909	0
Change of Assumptions	664,740	270,715
Changes in Proportion and Differences Between	54,703	105,194
<b>Total</b>	<b>\$1,676,560</b>	<b>\$534,822</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$579,990
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,862)
<b>Total</b>	<b>\$572,128</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$331,290

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$169,151
2025	97,474
2026	429,098
2027	139,694
2028	61,792
Thereafter	244,529
<b>Total</b>	<b>\$1,141,738</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,669,016	\$1,516,329	(\$223,749)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF WARREN COUNTY - 86005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$813,188</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	128,334
- Net Difference Between Projected and Actual Investment	326,522
- Change of Assumptions	(447)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,894
Pension Expense/Income	572,128
Contributions	(331,290)
Total Activity in FY 2023	703,141
Net Pension Liability as of June 30, 2023	<b>\$1,516,329</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 87001  
 Submission Unit Name: WARRICK COUNTY SCHOOL CORP

Wages: \$37,046,978      Proportionate Share: 0.0087974

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$5,824,138	\$9,557,067

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,345,943	\$1,001,592
<b>Net Difference Between Projected and Actual</b>	3,686,544	0
<b>Change of Assumptions</b>	4,189,702	1,706,256
<b>Changes in Proportion and Differences Between</b>	195,843	881,369
<b>Total</b>	\$10,418,032	\$3,589,217

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$3,655,542
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(113,639)
<b>Total</b>	\$3,541,903

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,180,049

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$1,002,040
<b>2025</b>	550,275
<b>2026</b>	2,640,457
<b>2027</b>	819,972
<b>2028</b>	328,928
<b>Thereafter</b>	1,487,143
<b>Total</b>	\$6,828,815

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,124,945	\$9,557,067	(\$1,410,238)

# TRF 1996 Net Pension Liability - Unaudited

## WARRICK COUNTY SCHOOL CORP - 87001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$5,824,138</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	735,852
- Net Difference Between Projected and Actual Investment	1,835,953
- Change of Assumptions	(341,803)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	141,073
Pension Expense/Income	3,541,903
Contributions	(2,180,049)
Total Activity in FY 2023	3,732,929
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$9,557,067</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 88004  
 Submission Unit Name: EAST WASHINGTON SCHOOL

Wages: \$5,244,406      Proportionate Share: 0.0012454

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$938,426	\$1,352,942

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$332,102	\$141,790
<b>Net Difference Between Projected and Actual</b>	521,884	0
<b>Change of Assumptions</b>	593,113	241,545
<b>Changes in Proportion and Differences Between</b>	46,312	170,659
<b>Total</b>	\$1,493,411	\$553,994

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$517,495
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(19,129)
<b>Total</b>	\$498,366

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$307,999

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$138,811
<b>2025</b>	74,857
<b>2026</b>	370,747
<b>2027</b>	112,578
<b>2028</b>	43,071
<b>Thereafter</b>	199,353
<b>Total</b>	\$939,417

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,273,672	\$1,352,942	(\$199,640)

# TRF 1996 Net Pension Liability - Unaudited

## EAST WASHINGTON SCHOOL - 88004

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$938,426</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	92,267
- Net Difference Between Projected and Actual Investment	223,704
- Change of Assumptions	(103,656)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,834
Pension Expense/Income	498,366
Contributions	(307,999)
Total Activity in FY 2023	414,516
Net Pension Liability as of June 30, 2023	<b>\$1,352,942</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 88006  
 Submission Unit Name: WEST WASHINGTON SCHOOL CORP

Wages: \$3,728,704      Proportionate Share: 0.0008854

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$607,619	\$961,855

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$236,104	\$100,804
Net Difference Between Projected and Actual	371,026	0
Change of Assumptions	421,666	171,723
Changes in Proportion and Differences Between	42,536	88,409
<b>Total</b>	<b>\$1,071,332</b>	<b>\$360,936</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$367,906
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,770)
<b>Total</b>	<b>\$361,136</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$214,996

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$105,515
2025	60,047
2026	270,416
2027	87,400
2028	37,979
Thereafter	149,039
<b>Total</b>	<b>\$710,396</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,327,372	\$961,855	(\$141,931)

# TRF 1996 Net Pension Liability - Unaudited

WEST WASHINGTON SCHOOL CORP - 88006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$607,619</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,816
- Net Difference Between Projected and Actual Investment	177,958
- Change of Assumptions	(44,809)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,131
Pension Expense/Income	361,136
Contributions	(214,996)
Total Activity in FY 2023	354,236
Net Pension Liability as of June 30, 2023	<b>\$961,855</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 88008  
 Submission Unit Name: SALEM COMM SCHOOLS

Wages: \$6,583,086      Proportionate Share: 0.0015633

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,140,373	\$1,698,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$416,875	\$177,983
Net Difference Between Projected and Actual	655,100	0
Change of Assumptions	744,511	303,202
Changes in Proportion and Differences Between	30,918	238,170
<b>Total</b>	<b>\$1,847,404</b>	<b>\$719,355</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$649,591
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,239)
<b>Total</b>	<b>\$617,352</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$368,996

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$166,020
2025	85,741
2026	457,167
2027	134,617
2028	47,360
Thereafter	237,144
<b>Total</b>	<b>\$1,128,049</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,109,308	\$1,698,293	(\$250,600)

# TRF 1996 Net Pension Liability - Unaudited

## SALEM COMM SCHOOLS - 88008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,140,373</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	119,748
- Net Difference Between Projected and Actual Investment	292,752
- Change of Assumptions	(111,877)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,941
Pension Expense/Income	617,352
Contributions	(368,996)
Total Activity in FY 2023	557,920
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$1,698,293</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 88010  
 Submission Unit Name: SOUTH CENTRAL AREA SPECIAL EDUCATION COOP

Wages: \$175,559      Proportionate Share: 0.0000417

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$28,511	\$45,301

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,120	\$4,748
Net Difference Between Projected and Actual	17,474	0
Change of Assumptions	19,859	8,088
Changes in Proportion and Differences Between	15,392	172,139
<b>Total</b>	<b>\$63,845</b>	<b>\$184,975</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,327
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,857)
<b>Total</b>	<b>(\$9,530)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,534

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$21,571)
2025	(23,712)
2026	(13,811)
2027	(25,564)
2028	(27,886)
Thereafter	(8,586)
<b>Total</b>	<b>(\$121,130)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$109,613	\$45,301	(\$6,685)

**TRF 1996 Net Pension Liability - Unaudited**  
**SOUTH CENTRAL AREA SPECIAL EDUCATION COOP - 88010**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$28,511</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,393
- Net Difference Between Projected and Actual Investment	8,415
- Change of Assumptions	(2,060)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,106
Pension Expense/Income	(9,530)
Contributions	(10,534)
Total Activity in FY 2023	16,790
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$45,301</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 89001  
 Submission Unit Name: CENTERVILLE ABINGTON COMM SCHOOLS

Wages: \$7,015,000      Proportionate Share: 0.0016658

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,096,849	\$1,809,644

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$444,208	\$189,653
Net Difference Between Projected and Actual	698,052	0
Change of Assumptions	793,326	323,082
Changes in Proportion and Differences Between	56,480	132,538
<b>Total</b>	<b>\$1,992,066</b>	<b>\$645,273</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$692,182
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,972)
<b>Total</b>	<b>\$681,210</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$410,500

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$200,283
2025	114,741
2026	510,515
2027	162,593
2028	69,618
Thereafter	289,043
<b>Total</b>	<b>\$1,346,793</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,378,741	\$1,809,644	(\$267,030)

# TRF 1996 Net Pension Liability - Unaudited

## CENTERVILLE ABINGTON COMM SCHOOLS - 89001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,096,849</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	139,957
- Net Difference Between Projected and Actual Investment	349,534
- Change of Assumptions	(61,830)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,424
Pension Expense/Income	681,210
Contributions	(410,500)
Total Activity in FY 2023	712,795
Net Pension Liability as of June 30, 2023	<b>\$1,809,644</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 89002  
 Submission Unit Name: NETTLE CREEK SCHOOL

Wages: \$3,821,887      Proportionate Share: 0.0009076

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$605,578	\$985,972

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$242,023	\$103,331
Net Difference Between Projected and Actual	380,329	0
Change of Assumptions	432,238	176,029
Changes in Proportion and Differences Between	63,216	109,428
<b>Total</b>	<b>\$1,117,806</b>	<b>\$388,788</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$377,131
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,937)
<b>Total</b>	<b>\$366,194</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$229,312

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$104,165
2025	57,558
2026	273,192
2027	89,549
2028	38,886
Thereafter	165,668
<b>Total</b>	<b>\$729,018</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,385,728	\$985,972	(\$145,490)

# TRF 1996 Net Pension Liability - Unaudited

## NETTLE CREEK SCHOOL - 89002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$605,578</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,422
- Net Difference Between Projected and Actual Investment	187,910
- Change of Assumptions	(37,553)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,733
Pension Expense/Income	366,194
Contributions	(229,312)
Total Activity in FY 2023	380,394
Net Pension Liability as of June 30, 2023	<b>\$985,972</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 89003  
 Submission Unit Name: NORTHEASTERN WAYNE SCHOOLS

Wages: \$4,847,394      Proportionate Share: 0.0011511

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$774,734	\$1,250,499

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$306,956	\$131,054
Net Difference Between Projected and Actual	482,368	0
Change of Assumptions	548,204	223,256
Changes in Proportion and Differences Between	39,493	133,066
<b>Total</b>	<b>\$1,377,021</b>	<b>\$487,376</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$478,311
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,762)
<b>Total</b>	<b>\$464,549</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$289,137

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$132,219
2025	73,108
2026	346,610
2027	105,944
2028	41,687
Thereafter	190,077
<b>Total</b>	<b>\$889,645</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,025,794	\$1,250,499	(\$184,523)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHEASTERN WAYNE SCHOOLS - 89003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$774,734</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	94,959
- Net Difference Between Projected and Actual Investment	236,200
- Change of Assumptions	(50,870)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,064
Pension Expense/Income	464,549
Contributions	(289,137)
Total Activity in FY 2023	475,765
Net Pension Liability as of June 30, 2023	<b>\$1,250,499</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 89004  
 Submission Unit Name: RICHMOND COMM SCHOOL

Wages: \$17,740,335      Proportionate Share: 0.0042128

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$3,053,373	\$4,576,581

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,123,399	\$479,631
<b>Net Difference Between Projected and Actual</b>	1,765,371	0
<b>Change of Assumptions</b>	2,006,317	817,073
<b>Changes in Proportion and Differences Between</b>	13,208	726,937
<b>Total</b>	\$4,908,295	\$2,023,641

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,750,525
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(110,470)
<b>Total</b>	\$1,640,055

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$954,848

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$423,793
<b>2025</b>	207,457
<b>2026</b>	1,208,383
<b>2027</b>	341,808
<b>2028</b>	106,665
<b>Thereafter</b>	596,548
<b>Total</b>	\$2,884,654

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,073,813	\$4,576,581	(\$675,319)

# TRF 1996 Net Pension Liability - Unaudited

RICHMOND COMM SCHOOL - 89004

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$3,053,373</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	324,755
- Net Difference Between Projected and Actual Investment	795,177
- Change of Assumptions	(291,926)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,995
Pension Expense/Income	1,640,055
Contributions	(954,848)
Total Activity in FY 2023	1,523,208
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$4,576,581</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 89005  
 Submission Unit Name: WESTERN WAYNE SCHOOLS

Wages: \$2,882,298      Proportionate Share: 0.0006845

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$450,644	\$743,607

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$182,531	\$77,931
Net Difference Between Projected and Actual	286,839	0
Change of Assumptions	325,988	132,759
Changes in Proportion and Differences Between	8,639	120,245
<b>Total</b>	<b>\$803,997</b>	<b>\$330,935</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$284,427
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,219)
<b>Total</b>	<b>\$267,208</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$164,541

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$69,588
2025	34,437
2026	197,069
2027	54,932
2028	16,728
Thereafter	100,308
<b>Total</b>	<b>\$473,062</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,799,284	\$743,607	(\$109,726)

# TRF 1996 Net Pension Liability - Unaudited

## WESTERN WAYNE SCHOOLS - 89005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$450,644</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,517
- Net Difference Between Projected and Actual Investment	143,649
- Change of Assumptions	(25,376)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,506
Pension Expense/Income	267,208
Contributions	(164,541)
Total Activity in FY 2023	292,963
Net Pension Liability as of June 30, 2023	<b>\$743,607</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 90001  
 Submission Unit Name: BLUFFTON-HARRISON MSD

Wages: \$7,360,429      Proportionate Share: 0.0017479

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,112,652	\$1,898,833

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$466,101	\$199,000
Net Difference Between Projected and Actual	732,456	0
Change of Assumptions	832,425	339,005
Changes in Proportion and Differences Between	39,169	165,980
<b>Total</b>	<b>\$2,070,151</b>	<b>\$703,985</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$726,297
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,168)
<b>Total</b>	<b>\$708,129</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$420,782

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$203,501
2025	113,742
2026	529,019
2027	164,835
2028	67,283
Thereafter	287,786
<b>Total</b>	<b>\$1,366,166</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,594,550	\$1,898,833	(\$280,191)

# TRF 1996 Net Pension Liability - Unaudited

## BLUFFTON-HARRISON MSD - 90001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,112,652</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	150,852
- Net Difference Between Projected and Actual Investment	378,916
- Change of Assumptions	(46,319)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,385
Pension Expense/Income	708,129
Contributions	(420,782)
Total Activity in FY 2023	786,181
Net Pension Liability as of June 30, 2023	<b>\$1,898,833</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 90002  
 Submission Unit Name: NORTHERN WELLS COMM SCHOOLS

Wages: \$8,880,830      Proportionate Share: 0.0021089

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,439,310	\$2,291,006

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$562,366	\$240,100
<b>Net Difference Between Projected and Actual</b>	883,733	0
<b>Change of Assumptions</b>	1,004,349	409,021
<b>Changes in Proportion and Differences Between</b>	57,992	237,547
<b>Total</b>	\$2,508,440	\$886,668

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$876,301
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(27,479)
<b>Total</b>	\$848,822

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$517,990

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$239,969
<b>2025</b>	131,673
<b>2026</b>	632,729
<b>2027</b>	194,130
<b>2028</b>	76,415
<b>Thereafter</b>	346,856
<b>Total</b>	\$1,621,772

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,543,478	\$2,291,006	(\$338,060)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHERN WELLS COMM SCHOOLS - 90002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,439,310</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	171,889
- Net Difference Between Projected and Actual Investment	426,399
- Change of Assumptions	(102,871)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,447
Pension Expense/Income	848,822
Contributions	(517,990)
Total Activity in FY 2023	851,696
Net Pension Liability as of June 30, 2023	<b>\$2,291,006</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 90003  
 Submission Unit Name: SOUTHERN WELLS COMM SCHOOLS

Wages: \$3,222,703      Proportionate Share: 0.0007653

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$535,914	\$831,385

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$204,077	\$87,130
<b>Net Difference Between Projected and Actual</b>	320,698	0
<b>Change of Assumptions</b>	364,469	148,430
<b>Changes in Proportion and Differences Between</b>	48,420	85,701
<b>Total</b>	\$937,664	\$321,261

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$318,002
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(5,022)
<b>Total</b>	\$312,980

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,156

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$92,031
<b>2025</b>	52,731
<b>2026</b>	234,561
<b>2027</b>	76,073
<b>2028</b>	33,353
<b>Thereafter</b>	127,654
<b>Total</b>	\$616,403

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,011,676	\$831,385	(\$122,679)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHERN WELLS COMM SCHOOLS - 90003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$535,914</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,955
- Net Difference Between Projected and Actual Investment	150,414
- Change of Assumptions	(43,930)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,792)
Pension Expense/Income	312,980
Contributions	(182,156)
Total Activity in FY 2023	295,471
Net Pension Liability as of June 30, 2023	<b>\$831,385</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 91005  
 Submission Unit Name: NORTH WHITE SCHOOL

Wages: \$3,401,944      Proportionate Share: 0.0008079

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$535,585	\$877,663

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$215,437	\$91,980
<b>Net Difference Between Projected and Actual</b>	338,550	0
<b>Change of Assumptions</b>	384,757	156,692
<b>Changes in Proportion and Differences Between</b>	27,256	87,741
<b>Total</b>	\$966,000	\$336,413

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$335,703
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(9,136)
<b>Total</b>	\$326,567

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$197,292

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$93,323
<b>2025</b>	51,836
<b>2026</b>	243,785
<b>2027</b>	75,970
<b>2028</b>	30,879
<b>Thereafter</b>	133,794
<b>Total</b>	\$629,587

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,123,655	\$877,663	(\$129,508)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH WHITE SCHOOL - 91005

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$535,585</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,500
- Net Difference Between Projected and Actual Investment	168,371
- Change of Assumptions	(31,743)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,675
Pension Expense/Income	326,567
Contributions	(197,292)
Total Activity in FY 2023	342,078
Net Pension Liability as of June 30, 2023	<b>\$877,663</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 91006  
 Submission Unit Name: TWIN LAKES SCHOOL CORP

Wages: \$8,824,103      Proportionate Share: 0.0020954

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,409,021	\$2,276,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$558,766	\$238,563
<b>Net Difference Between Projected and Actual</b>	878,076	0
<b>Change of Assumptions</b>	997,920	406,403
<b>Changes in Proportion and Differences Between</b>	23,034	255,272
<b>Total</b>	\$2,457,796	\$900,238

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$870,692
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(36,972)
<b>Total</b>	\$833,720

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$492,312

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$228,764
<b>2025</b>	121,161
<b>2026</b>	619,012
<b>2027</b>	187,903
<b>2028</b>	70,951
<b>Thereafter</b>	329,767
<b>Total</b>	\$1,557,558

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,507,992	\$2,276,340	(\$335,896)

# TRF 1996 Net Pension Liability - Unaudited

TWIN LAKES SCHOOL CORP - 91006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,409,021</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	172,990
- Net Difference Between Projected and Actual Investment	430,366
- Change of Assumptions	(91,990)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,545
Pension Expense/Income	833,720
Contributions	(492,312)
Total Activity in FY 2023	867,319
Net Pension Liability as of June 30, 2023	<b>\$2,276,340</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 91009  
 Submission Unit Name: TRI COUNTY SCHOOL

Wages: \$3,509,164      Proportionate Share: 0.0008333

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$585,034	\$905,257

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$222,210	\$94,872
<b>Net Difference Between Projected and Actual</b>	349,194	0
<b>Change of Assumptions</b>	396,853	161,619
<b>Changes in Proportion and Differences Between</b>	21,594	101,341
<b>Total</b>	\$989,851	\$357,832

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$346,257
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(12,341)
<b>Total</b>	\$333,916

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$197,046

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$93,334
<b>2025</b>	50,543
<b>2026</b>	248,531
<b>2027</b>	77,167
<b>2028</b>	30,667
<b>Thereafter</b>	131,777
<b>Total</b>	\$632,019

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,190,422	\$905,257	(\$133,579)

# TRF 1996 Net Pension Liability - Unaudited

## TRI COUNTY SCHOOL - 91009

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$585,034</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,214
- Net Difference Between Projected and Actual Investment	163,302
- Change of Assumptions	(48,562)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,399
Pension Expense/Income	333,916
Contributions	(197,046)
Total Activity in FY 2023	320,223
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$905,257</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 91010  
 Submission Unit Name: FRONTIER SCHOOL

Wages: \$2,912,847      Proportionate Share: 0.0006917

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$446,364	\$751,429

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$184,451	\$78,751
<b>Net Difference Between Projected and Actual</b>	289,856	0
<b>Change of Assumptions</b>	329,417	134,155
<b>Changes in Proportion and Differences Between</b>	14,372	84,937
<b>Total</b>	\$818,096	\$297,843

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$287,419
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(11,697)
<b>Total</b>	\$275,722

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,927

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$76,024
<b>2025</b>	40,503
<b>2026</b>	204,843
<b>2027</b>	62,441
<b>2028</b>	23,834
<b>Thereafter</b>	112,608
<b>Total</b>	\$520,253

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,818,210	\$751,429	(\$110,881)

# TRF 1996 Net Pension Liability - Unaudited

## FRONTIER SCHOOL - 91010

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$446,364</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,065
- Net Difference Between Projected and Actual Investment	148,026
- Change of Assumptions	(21,266)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,445
Pension Expense/Income	275,722
Contributions	(159,927)
Total Activity in FY 2023	305,065
Net Pension Liability as of June 30, 2023	<b>\$751,429</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 92014  
 Submission Unit Name: SMITH GREEN SCHOOLS

Wages: \$4,056,606      Proportionate Share: 0.0009633

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$648,378	\$1,046,482

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$256,877	\$109,673
<b>Net Difference Between Projected and Actual</b>	403,670	0
<b>Change of Assumptions</b>	458,765	186,832
<b>Changes in Proportion and Differences Between</b>	15,294	134,553
<b>Total</b>	\$1,134,606	\$431,058

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$400,276
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(20,914)
<b>Total</b>	\$379,362

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$232,723

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$101,251
<b>2025</b>	51,783
<b>2026</b>	280,653
<b>2027</b>	83,434
<b>2028</b>	29,667
<b>Thereafter</b>	156,760
<b>Total</b>	\$703,548

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,532,141	\$1,046,482	(\$154,419)

# TRF 1996 Net Pension Liability - Unaudited

## SMITH GREEN SCHOOLS - 92014

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$648,378</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79,462
- Net Difference Between Projected and Actual Investment	197,651
- Change of Assumptions	(42,590)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,942
Pension Expense/Income	379,362
Contributions	(232,723)
Total Activity in FY 2023	398,104
Net Pension Liability as of June 30, 2023	<b>\$1,046,482</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 92016  
 Submission Unit Name: WHITLEY COUNTY CONS

Wages: \$12,805,200      Proportionate Share: 0.0030408

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,985,561	\$3,303,377

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$810,869	\$346,198
<b>Net Difference Between Projected and Actual</b>	1,274,245	0
<b>Change of Assumptions</b>	1,448,160	589,763
<b>Changes in Proportion and Differences Between</b>	67,281	347,523
<b>Total</b>	\$3,600,555	\$1,283,484

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,263,529
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(47,277)
<b>Total</b>	\$1,216,252

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$723,571

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$338,352
<b>2025</b>	182,201
<b>2026</b>	904,664
<b>2027</b>	278,335
<b>2028</b>	108,613
<b>Thereafter</b>	504,906
<b>Total</b>	\$2,317,071

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,993,081	\$3,303,377	(\$487,445)

# TRF 1996 Net Pension Liability - Unaudited

WHITLEY COUNTY CONS - 92016

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,985,561</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	257,222
- Net Difference Between Projected and Actual Investment	643,343
- Change of Assumptions	(104,786)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,356
Pension Expense/Income	1,216,252
Contributions	(723,571)
Total Activity in FY 2023	1,317,816
Net Pension Liability as of June 30, 2023	<b>\$3,303,377</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97001  
 Submission Unit Name: COMMUNITY MONTESSORI SCHOOL

Wages: \$940,902      Proportionate Share: 0.0002234

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$152,893	\$242,691

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$59,573	\$25,434
<b>Net Difference Between Projected and Actual</b>	93,616	0
<b>Change of Assumptions</b>	106,393	43,328
<b>Changes in Proportion and Differences Between</b>	12,058	40,493
<b>Total</b>	\$271,640	\$109,255

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$92,828
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(4,976)
<b>Total</b>	\$87,852

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,459

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$23,358
<b>2025</b>	11,886
<b>2026</b>	64,962
<b>2027</b>	17,843
<b>2028</b>	5,369
<b>Thereafter</b>	38,967
<b>Total</b>	\$162,385

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$587,232	\$242,691	(\$35,811)

# TRF 1996 Net Pension Liability - Unaudited

## COMMUNITY MONTESSORI SCHOOL - 97001

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$152,893</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,165
- Net Difference Between Projected and Actual Investment	45,035
- Change of Assumptions	(11,102)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,307
Pension Expense/Income	87,852
Contributions	(56,459)
Total Activity in FY 2023	89,798
Net Pension Liability as of June 30, 2023	<b>\$242,691</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97002  
 Submission Unit Name: CHRISTEL HOUSE ACADEMY

Wages: \$5,640,968      Proportionate Share: 0.0013395

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$803,970	\$1,455,168

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$357,195	\$152,503
Net Difference Between Projected and Actual	561,316	0
Change of Assumptions	637,928	259,796
Changes in Proportion and Differences Between	86,442	127,639
<b>Total</b>	<b>\$1,642,881</b>	<b>\$539,938</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$556,596
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,442)
<b>Total</b>	<b>\$548,154</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$312,423

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$161,434
2025	92,648
2026	410,905
2027	135,220
2028	60,443
Thereafter	242,293
<b>Total</b>	<b>\$1,102,943</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,521,025	\$1,455,168	(\$214,724)

# TRF 1996 Net Pension Liability - Unaudited

## CHRISTEL HOUSE ACADEMY - 97002

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$803,970</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120,695
- Net Difference Between Projected and Actual Investment	305,859
- Change of Assumptions	(11,868)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	781
Pension Expense/Income	548,154
Contributions	(312,423)
Total Activity in FY 2023	651,198
Net Pension Liability as of June 30, 2023	<b>\$1,455,168</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97003  
 Submission Unit Name: NEW COMMUNITY SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	5,105	41,546
<b>Total</b>	<b>\$5,105</b>	<b>\$41,546</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,019)
<b>Total</b>	<b>(\$6,019)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$6,019)
2025	(6,019)
2026	(6,022)
2027	(5,316)
2028	(5,310)
Thereafter	(7,755)
<b>Total</b>	<b>(\$36,441)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## NEW COMMUNITY SCHOOL - 97003

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,019
Pension Expense/Income	(6,019)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97006  
 Submission Unit Name: SIGNATURE CHARTER SCHOOL

Wages: \$1,699,487      Proportionate Share: 0.0004036

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$243,561	\$438,451

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$107,625	\$45,950
<b>Net Difference Between Projected and Actual</b>	169,128	0
<b>Change of Assumptions</b>	192,212	78,278
<b>Changes in Proportion and Differences Between</b>	21,581	46,135
<b>Total</b>	\$490,546	\$170,363

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$167,706
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(4,468)
<b>Total</b>	\$163,238

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,969

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$46,717
<b>2025</b>	25,991
<b>2026</b>	121,878
<b>2027</b>	38,679
<b>2028</b>	16,150
<b>Thereafter</b>	70,768
<b>Total</b>	\$320,183

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,060,908	\$438,451	(\$64,698)

# TRF 1996 Net Pension Liability - Unaudited

## SIGNATURE CHARTER SCHOOL - 97006

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$243,561</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,228
- Net Difference Between Projected and Actual Investment	91,738
- Change of Assumptions	(4,216)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,871
Pension Expense/Income	163,238
Contributions	(101,969)
Total Activity in FY 2023	194,890
Net Pension Liability as of June 30, 2023	<b>\$438,451</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97007  
 Submission Unit Name: OPTIONS CHARTER SCHOOL CARMEL

Wages: \$2,582,444      Proportionate Share: 0.0006132

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$359,712	\$666,151

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$163,518	\$69,813
<b>Net Difference Between Projected and Actual</b>	256,961	0
<b>Change of Assumptions</b>	292,032	118,930
<b>Changes in Proportion and Differences Between</b>	83,206	14,752
<b>Total</b>	\$795,717	\$203,495

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$254,800
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	9,379
<b>Total</b>	\$264,179

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$154,947

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$87,143
<b>2025</b>	55,654
<b>2026</b>	201,348
<b>2027</b>	74,121
<b>2028</b>	39,891
<b>Thereafter</b>	134,065
<b>Total</b>	\$592,222

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,611,864	\$666,151	(\$98,297)

# TRF 1996 Net Pension Liability - Unaudited

## OPTIONS CHARTER SCHOOL CARMEL - 97007

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$359,712</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,123
- Net Difference Between Projected and Actual Investment	142,664
- Change of Assumptions	(1,392)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(188)
Pension Expense/Income	264,179
Contributions	(154,947)
Total Activity in FY 2023	306,439
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$666,151</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97008  
 Submission Unit Name: IRVINGTON COMMUNITY SCH

Wages: \$1,527,294      Proportionate Share: 0.0003627

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$252,911	\$394,020

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,719	\$41,294
Net Difference Between Projected and Actual	151,989	0
Change of Assumptions	172,733	70,346
Changes in Proportion and Differences Between	24,845	59,197
<b>Total</b>	<b>\$446,286</b>	<b>\$170,837</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$150,711
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,444)
<b>Total</b>	<b>\$144,267</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,201

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$39,551
2025	20,926
2026	107,095
2027	33,518
2028	13,270
Thereafter	61,089
<b>Total</b>	<b>\$275,449</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$953,397	\$394,020	(\$58,141)

# TRF 1996 Net Pension Liability - Unaudited

## IRVINGTON COMMUNITY SCH - 97008

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$252,911</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,002
- Net Difference Between Projected and Actual Investment	71,628
- Change of Assumptions	(20,299)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,712
Pension Expense/Income	144,267
Contributions	(96,201)
Total Activity in FY 2023	141,109
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$394,020</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97009  
 Submission Unit Name: FLANNER HOUSE ELEMENTARY SCH

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	6,063	24,602
<b>Total</b>	<b>\$6,063</b>	<b>\$24,602</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,479)
<b>Total</b>	<b>(\$3,479)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$3,479)
2025	(3,479)
2026	(3,487)
2027	(4,045)
2028	(4,049)
Thereafter	0
<b>Total</b>	<b>(\$18,539)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## FLANNER HOUSE ELEMENTARY SCH - 97009

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,479
Pension Expense/Income	(3,479)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97010  
 Submission Unit Name: FALL CREEK ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	3,922	50,607
<b>Total</b>	<b>\$3,922</b>	<b>\$50,607</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,236)
<b>Total</b>	<b>(\$12,236)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$12,236)
2025	(12,236)
2026	(12,231)
2027	(4,240)
2028	(4,243)
Thereafter	(1,499)
<b>Total</b>	<b>(\$46,685)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## FALL CREEK ACADEMY - 97010

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,236
Pension Expense/Income	(12,236)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97011  
 Submission Unit Name: THEA BOWMAN LEADERSHIP ACADEMY

Wages: \$741,864      Proportionate Share: 0.0001762

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$117,270	\$191,415

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,986	\$20,061
Net Difference Between Projected and Actual	73,836	0
Change of Assumptions	83,914	34,174
Changes in Proportion and Differences Between	29,110	249,505
<b>Total</b>	<b>\$233,846</b>	<b>\$303,740</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$73,216
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,888)
<b>Total</b>	<b>\$39,328</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,512

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$11,543)
2025	(20,592)
2026	21,269
2027	(15,973)
2028	(25,805)
Thereafter	(17,250)
<b>Total</b>	<b>(\$69,894)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$463,161	\$191,415	(\$28,245)

# TRF 1996 Net Pension Liability - Unaudited

## THEA BOWMAN LEADERSHIP ACADEMY - 97011

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$117,270</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,673
- Net Difference Between Projected and Actual Investment	36,574
- Change of Assumptions	(7,147)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,229
Pension Expense/Income	39,328
Contributions	(44,512)
Total Activity in FY 2023	74,145
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$191,415</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97012  
 Submission Unit Name: VERITAS ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	7,635	36,996
<b>Total</b>	<b>\$7,635</b>	<b>\$36,996</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,699)
<b>Total</b>	<b>(\$5,699)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$5,699)
2025	(5,699)
2026	(5,703)
2027	(5,420)
2028	(5,416)
Thereafter	(1,424)
<b>Total</b>	<b>(\$29,361)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## VERITAS ACADEMY - 97012

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,699
Pension Expense/Income	(5,699)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97016  
 Submission Unit Name: AREA 30 CAREER CENTER

Wages: \$873,983      Proportionate Share: 0.0002075

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$163,625	\$225,418

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$55,333	\$23,624
<b>Net Difference Between Projected and Actual</b>	86,953	0
<b>Change of Assumptions</b>	98,820	40,245
<b>Changes in Proportion and Differences Between</b>	6,140	38,502
<b>Total</b>	\$247,246	\$102,371

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$86,222
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(5,384)
<b>Total</b>	\$80,838

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,437

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$20,931
<b>2025</b>	10,275
<b>2026</b>	59,572
<b>2027</b>	17,441
<b>2028</b>	5,859
<b>Thereafter</b>	30,797
<b>Total</b>	\$144,875

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$545,437	\$225,418	(\$33,263)

# TRF 1996 Net Pension Liability - Unaudited

## AREA 30 CAREER CENTER - 97016

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$163,625</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,614
- Net Difference Between Projected and Actual Investment	34,962
- Change of Assumptions	(20,798)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,614
Pension Expense/Income	80,838
Contributions	(52,437)
Total Activity in FY 2023	61,793
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$225,418</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97017  
 Submission Unit Name: KIPP INDIANAPOLIS COLLEGE PREP

Wages: \$564,581      Proportionate Share: 0.0001341

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$101,994	\$145,680

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$35,760	\$15,267
<b>Net Difference Between Projected and Actual</b>	56,195	0
<b>Change of Assumptions</b>	63,864	26,009
<b>Changes in Proportion and Differences Between</b>	27,598	20,867
<b>Total</b>	\$183,417	\$62,143

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$55,722
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	1,324
<b>Total</b>	\$57,046

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,875

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$18,329
<b>2025</b>	11,443
<b>2026</b>	43,303
<b>2027</b>	14,911
<b>2028</b>	7,430
<b>Thereafter</b>	25,858
<b>Total</b>	\$121,274

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$352,497	\$145,680	(\$21,496)

# TRF 1996 Net Pension Liability - Unaudited

## KIPP INDIANAPOLIS COLLEGE PREP - 97017

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$101,994</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,836
- Net Difference Between Projected and Actual Investment	23,787
- Change of Assumptions	(11,622)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,486)
Pension Expense/Income	57,046
Contributions	(33,875)
Total Activity in FY 2023	43,686
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$145,680</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97018  
 Submission Unit Name: RURAL COMMUNITY ACADEMY

Wages: \$355,928      Proportionate Share: 0.0000845

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$38,190	\$91,797

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,533	\$9,620
Net Difference Between Projected and Actual	35,410	0
Change of Assumptions	40,243	16,389
Changes in Proportion and Differences Between	8,362	29,175
<b>Total</b>	<b>\$106,548</b>	<b>\$55,184</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,112
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,597)
<b>Total</b>	<b>\$31,515</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,356

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$7,120
2025	2,781
2026	22,860
2027	5,619
2028	904
Thereafter	12,080
<b>Total</b>	<b>\$51,364</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$222,118	\$91,797	(\$13,545)

# TRF 1996 Net Pension Liability - Unaudited

## RURAL COMMUNITY ACADEMY - 97018

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$38,190</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,923
- Net Difference Between Projected and Actual Investment	23,275
- Change of Assumptions	5,329
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,921
Pension Expense/Income	31,515
Contributions	(21,356)
Total Activity in FY 2023	53,607
Net Pension Liability as of June 30, 2023	<b>\$91,797</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97019  
 Submission Unit Name: GOODWILL EDUCATION INITIATIVES, INC

Wages: \$8,170,568      Proportionate Share: 0.0019402

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,242,499	\$2,107,739

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$517,380	\$220,894
Net Difference Between Projected and Actual	813,039	0
Change of Assumptions	924,007	376,302
Changes in Proportion and Differences Between	132,281	257,697
<b>Total</b>	<b>\$2,386,707</b>	<b>\$854,893</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$806,202
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,944)
<b>Total</b>	<b>\$790,258</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$490,851

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$230,109
2025	130,476
2026	591,454
2027	183,106
2028	74,818
Thereafter	321,851
<b>Total</b>	<b>\$1,531,814</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,100,032	\$2,107,739	(\$311,017)

# TRF 1996 Net Pension Liability - Unaudited

## GOODWILL EDUCATION INITIATIVES, INC - 97019

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,242,499</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	166,671
- Net Difference Between Projected and Actual Investment	418,241
- Change of Assumptions	(55,023)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,944
Pension Expense/Income	790,258
Contributions	(490,851)
Total Activity in FY 2023	865,240
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$2,107,739</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97020

Submission Unit Name: SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE INC

Wages: \$3,751,365      Proportionate Share: 0.0008908

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$521,823	\$967,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$237,544	\$101,418
<b>Net Difference Between Projected and Actual</b>	373,289	0
<b>Change of Assumptions</b>	424,237	172,771
<b>Changes in Proportion and Differences Between</b>	67,367	70,546
<b>Total</b>	\$1,102,437	\$344,735

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$370,150
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(549)
<b>Total</b>	\$369,601

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$225,082

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$112,420
<b>2025</b>	66,676
<b>2026</b>	278,332
<b>2027</b>	92,978
<b>2028</b>	43,254
<b>Thereafter</b>	164,042
<b>Total</b>	\$757,702

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,341,567	\$967,722	(\$142,797)

**TRF 1996 Net Pension Liability - Unaudited**  
**SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE INC - 97020**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$521,823</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,606
- Net Difference Between Projected and Actual Investment	207,482
- Change of Assumptions	(1,667)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,959
Pension Expense/Income	369,601
Contributions	(225,082)
Total Activity in FY 2023	445,899
Net Pension Liability as of June 30, 2023	<b>\$967,722</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97021  
 Submission Unit Name: CHARLES A TINDLEY ACCELERATED SCH

Wages: \$202,718      Proportionate Share: 0.0000481

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$42,536	\$52,253

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,826	\$5,476
Net Difference Between Projected and Actual	20,156	0
Change of Assumptions	22,907	9,329
Changes in Proportion and Differences Between	56,087	309,642
<b>Total</b>	<b>\$111,976</b>	<b>\$324,447</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,987
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(40,145)
<b>Total</b>	<b>(20,158)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,163

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$34,045)
2025	(36,515)
2026	(25,093)
2027	(33,226)
2028	(35,913)
Thereafter	(47,679)
<b>Total</b>	<b>(212,471)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$126,436	\$52,253	(\$7,711)

# TRF 1996 Net Pension Liability - Unaudited

CHARLES A TINDLEY ACCELERATED SCH - 97021

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$42,536</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,906
- Net Difference Between Projected and Actual Investment	6,640
- Change of Assumptions	(7,056)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,548
Pension Expense/Income	(20,158)
Contributions	(12,163)
Total Activity in FY 2023	9,717
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$52,253</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97022  
 Submission Unit Name: JOSHUA ACADEMY INC

Wages: \$1,119,182      Proportionate Share: 0.0002658

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$186,342	\$288,752

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$70,879	\$30,262
<b>Net Difference Between Projected and Actual</b>	111,383	0
<b>Change of Assumptions</b>	126,585	51,552
<b>Changes in Proportion and Differences Between</b>	13,209	29,389
<b>Total</b>	\$322,056	\$111,203

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$110,447
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(2,813)
<b>Total</b>	\$107,634

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,150

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$30,894
<b>2025</b>	17,245
<b>2026</b>	80,391
<b>2027</b>	25,229
<b>2028</b>	10,397
<b>Thereafter</b>	46,697
<b>Total</b>	\$210,853

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$698,685	\$288,752	(\$42,608)

# TRF 1996 Net Pension Liability - Unaudited

## JOSHUA ACADEMY INC - 97022

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$186,342</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,148
- Net Difference Between Projected and Actual Investment	52,174
- Change of Assumptions	(15,361)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,965
Pension Expense/Income	107,634
Contributions	(67,150)
Total Activity in FY 2023	102,410
Net Pension Liability as of June 30, 2023	<b>\$288,752</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97025  
 Submission Unit Name: FOUNTAIN SQUARE ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	4,228	49,900
<b>Total</b>	<b>\$4,228</b>	<b>\$49,900</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,556)
<b>Total</b>	<b>(\$10,556)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$10,556)
2025	(10,556)
2026	(10,560)
2027	(4,695)
2028	(4,697)
Thereafter	(4,608)
<b>Total</b>	<b>(\$45,672)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## FOUNTAIN SQUARE ACADEMY - 97025

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,556
Pension Expense/Income	(10,556)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97026  
 Submission Unit Name: 21ST CENTURY CHARTER SCHOOL AT GARY

Wages: \$3,689,463      Proportionate Share: 0.0008761

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$728,116	\$951,752

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$233,624	\$99,745
Net Difference Between Projected and Actual	367,129	0
Change of Assumptions	417,237	169,920
Changes in Proportion and Differences Between	70,264	94,972
<b>Total</b>	<b>\$1,088,254</b>	<b>\$364,637</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$364,042
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,905)
<b>Total</b>	<b>\$362,137</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,342

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$109,203
2025	64,213
2026	272,362
2027	87,183
2028	38,281
Thereafter	152,375
<b>Total</b>	<b>\$723,617</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,302,926	\$951,752	(\$140,440)

# TRF 1996 Net Pension Liability - Unaudited

## 21ST CENTURY CHARTER SCHOOL AT GARY - 97026

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$728,116</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,807
- Net Difference Between Projected and Actual Investment	135,774
- Change of Assumptions	(105,887)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,853)
Pension Expense/Income	362,137
Contributions	(221,342)
Total Activity in FY 2023	223,636
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$951,752</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97028  
 Submission Unit Name: KENNETH A. CHRISTMON STEMM ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	137	0
<b>Total</b>	\$137	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$46
<b>2025</b>	46
<b>2026</b>	45
<b>2027</b>	0
<b>2028</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$137

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

# TRF 1996 Net Pension Liability - Unaudited

KENNETH A. CHRISTMON STEM ACADEMY - 97028

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46)
Pension Expense/Income	46
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97029  
 Submission Unit Name: EAST CHICAGO URBAN ENTERPRISE ACADEMY

Wages: \$1,464,892      Proportionate Share: 0.0003479

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$239,084	\$377,942

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,772	\$39,609
Net Difference Between Projected and Actual	145,787	0
Change of Assumptions	165,685	67,475
Changes in Proportion and Differences Between	12,624	38,329
<b>Total</b>	<b>\$416,868</b>	<b>\$145,413</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$144,561
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,587)
<b>Total</b>	<b>\$139,974</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,894

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$39,533
2025	21,668
2026	104,324
2027	32,722
2028	13,308
Thereafter	59,900
<b>Total</b>	<b>\$271,455</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$914,494	\$377,942	(\$55,769)

# TRF 1996 Net Pension Liability - Unaudited

EAST CHICAGO URBAN ENTERPRISE ACADEMY - 97029

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$239,084</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,184
- Net Difference Between Projected and Actual Investment	69,819
- Change of Assumptions	(17,768)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,543
Pension Expense/Income	139,974
Contributions	(87,894)
Total Activity in FY 2023	138,858
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$377,942</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97030  
 Submission Unit Name: CHALLENGE FOUNDATION ACADEMY

Wages: \$2,500,082      Proportionate Share: 0.0005937

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$409,886	\$644,967

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$158,318	\$67,593
Net Difference Between Projected and Actual	248,790	0
Change of Assumptions	282,746	115,148
Changes in Proportion and Differences Between	68,120	83,040
<b>Total</b>	<b>\$757,974</b>	<b>\$265,781</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$246,697
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,705)
<b>Total</b>	<b>\$242,992</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$150,003

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$71,587
2025	41,100
2026	182,158
2027	62,103
2028	28,970
Thereafter	106,275
<b>Total</b>	<b>\$492,193</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,560,606	\$644,967	(\$95,171)

# TRF 1996 Net Pension Liability - Unaudited

## CHALLENGE FOUNDATION ACADEMY - 97030

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$409,886</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,900
- Net Difference Between Projected and Actual Investment	118,551
- Change of Assumptions	(31,235)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,876
Pension Expense/Income	242,992
Contributions	(150,003)
Total Activity in FY 2023	235,081
Net Pension Liability as of June 30, 2023	<b>\$644,967</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97033  
 Submission Unit Name: KIPP LEAD COLLEGE PREP CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	325	0
<b>Total</b>	\$325	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$107
<b>2025</b>	107
<b>2026</b>	111
<b>2027</b>	0
<b>2028</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$325

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

# TRF 1996 Net Pension Liability - Unaudited

## KIPP LEAD COLLEGE PREP CHARTER SCHOOL - 97033

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(107)
Pension Expense/Income	107
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97034  
 Submission Unit Name: HOPE ACADEMY

Wages: \$309,239      Proportionate Share: 0.0000734

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$58,734	\$79,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$19,573	\$8,357
<b>Net Difference Between Projected and Actual</b>	30,758	0
<b>Change of Assumptions</b>	34,956	14,236
<b>Changes in Proportion and Differences Between</b>	11,816	19,435
<b>Total</b>	\$97,103	\$42,028

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$30,500
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(1,314)
<b>Total</b>	\$29,186

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,554

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$7,995
<b>2025</b>	4,225
<b>2026</b>	21,667
<b>2027</b>	6,461
<b>2028</b>	2,368
<b>Thereafter</b>	12,359
<b>Total</b>	\$55,075

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$192,940	\$79,738	(\$11,766)

# TRF 1996 Net Pension Liability - Unaudited

## HOPE ACADEMY - 97034

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$58,734</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,080
- Net Difference Between Projected and Actual Investment	12,096
- Change of Assumptions	(7,771)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	967
Pension Expense/Income	29,186
Contributions	(18,554)
Total Activity in FY 2023	21,004
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$79,738</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97036  
 Submission Unit Name: HERRON HIGH SCHOOL

Wages: \$752,228      Proportionate Share: 0.0001786

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$99,624	\$194,022

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,626	\$20,334
Net Difference Between Projected and Actual	74,842	0
Change of Assumptions	85,057	34,639
Changes in Proportion and Differences Between	13,960	17,895
<b>Total</b>	<b>\$221,485</b>	<b>\$72,868</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,213
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,451)
<b>Total</b>	<b>\$72,762</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,892

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$21,200
2025	12,028
2026	54,462
2027	18,255
2028	8,288
Thereafter	34,384
<b>Total</b>	<b>\$148,617</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$469,470	\$194,022	(\$28,630)

# TRF 1996 Net Pension Liability - Unaudited

HERRON HIGH SCHOOL - 97036

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$99,624</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,884
- Net Difference Between Projected and Actual Investment	43,187
- Change of Assumptions	2,091
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,366
Pension Expense/Income	72,762
Contributions	(44,892)
Total Activity in FY 2023	94,398
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$194,022</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97037  
 Submission Unit Name: OPTIONS CHARTER SCHOOL NOBLESVILLE

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	45,741	40,242
<b>Total</b>	\$45,741	\$40,242

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$0
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	901
<b>Total</b>	\$901

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$901
<b>2025</b>	901
<b>2026</b>	899
<b>2027</b>	752
<b>2028</b>	751
<b>Thereafter</b>	1,295
<b>Total</b>	\$5,499

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

# TRF 1996 Net Pension Liability - Unaudited

## OPTIONS CHARTER SCHOOL NOBLESVILLE - 97037

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(901)
Pension Expense/Income	901
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97039  
 Submission Unit Name: GEIST MONTESSORI ACADEMY

Wages: \$332,708      Proportionate Share: 0.0000790

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$60,117	\$85,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,066	\$8,994
Net Difference Between Projected and Actual	33,105	0
Change of Assumptions	37,623	15,322
Changes in Proportion and Differences Between	27,073	15,535
<b>Total</b>	<b>\$118,867</b>	<b>\$39,851</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,826
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,571
<b>Total</b>	<b>\$34,397</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,950

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$11,589
2025	7,532
2026	26,302
2027	9,982
2028	5,573
Thereafter	18,038
<b>Total</b>	<b>\$79,016</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$207,660	\$85,822	(\$12,664)

# TRF 1996 Net Pension Liability - Unaudited

## GEIST MONTESSORI ACADEMY - 97039

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$60,117</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,791
- Net Difference Between Projected and Actual Investment	14,003
- Change of Assumptions	(6,861)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,675)
Pension Expense/Income	34,397
Contributions	(19,950)
Total Activity in FY 2023	25,705
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$85,822</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97041  
 Submission Unit Name: HOOSIER ACADEMY MUNCIE INC

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	185	0
<b>Total</b>	\$185	\$0

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$0
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	60
<b>Total</b>	\$60

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$60
<b>2025</b>	60
<b>2026</b>	65
<b>2027</b>	0
<b>2028</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$185

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

# TRF 1996 Net Pension Liability - Unaudited

HOOSIER ACADEMY MUNCIE INC - 97041

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60)
Pension Expense/Income	60
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97042  
 Submission Unit Name: RENAISSANCE ACADEMY

Wages: \$679,853      Proportionate Share: 0.0001614

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$109,237	\$175,337

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,039	\$18,376
Net Difference Between Projected and Actual	67,635	0
Change of Assumptions	76,866	31,304
Changes in Proportion and Differences Between	9,899	22,081
<b>Total</b>	<b>\$197,439</b>	<b>\$71,761</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,066
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,995)
<b>Total</b>	<b>\$65,071</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,791

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$18,472
2025	10,183
2026	48,529
2027	14,924
2028	5,908
Thereafter	27,662
<b>Total</b>	<b>\$125,678</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$424,258	\$175,337	(\$25,873)

# TRF 1996 Net Pension Liability - Unaudited

## RENAISSANCE ACADEMY - 97042

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$109,237</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,250
- Net Difference Between Projected and Actual Investment	32,925
- Change of Assumptions	(7,429)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,074
Pension Expense/Income	65,071
Contributions	(40,791)
Total Activity in FY 2023	66,100
Net Pension Liability as of June 30, 2023	<b>\$175,337</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97043  
 Submission Unit Name: INDIANA MATH AND SCIENCE ACADEMY

Wages: \$2,482,039      Proportionate Share: 0.0005894

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$425,887	\$640,295

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$157,171	\$67,104
<b>Net Difference Between Projected and Actual</b>	246,988	0
<b>Change of Assumptions</b>	280,698	114,314
<b>Changes in Proportion and Differences Between</b>	55,655	101,190
<b>Total</b>	\$740,512	\$282,608

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$244,911
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(8,049)
<b>Total</b>	\$236,862

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$149,121

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$66,699
<b>2025</b>	36,432
<b>2026</b>	176,467
<b>2027</b>	54,480
<b>2028</b>	21,582
<b>Thereafter</b>	102,244
<b>Total</b>	\$457,904

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,549,303	\$640,295	(\$94,482)

# TRF 1996 Net Pension Liability - Unaudited

## INDIANA MATH AND SCIENCE ACADEMY - 97043

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$425,887</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,571
- Net Difference Between Projected and Actual Investment	111,665
- Change of Assumptions	(40,211)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,642
Pension Expense/Income	236,862
Contributions	(149,121)
Total Activity in FY 2023	214,408
Net Pension Liability as of June 30, 2023	<b>\$640,295</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97044  
 Submission Unit Name: HOOSIER ACADEMY INC - INDIANAPOLIS

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,119	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	5,643	17,566
<b>Total</b>	<b>\$5,643</b>	<b>\$17,566</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,023)
<b>Total</b>	<b>(\$2,023)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$2,023)
2025	(2,023)
2026	(2,029)
2027	(1,979)
2028	(1,973)
Thereafter	(1,896)
<b>Total</b>	<b>(\$11,923)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

HOOSIER ACADEMY INC - INDIANAPOLIS - 97044

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,119</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(117)
- Net Difference Between Projected and Actual Investment	(356)
- Change of Assumptions	(543)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,920
Pension Expense/Income	(2,023)
Contributions	0
Total Activity in FY 2023	(1,119)
Net Pension Liability as of June 30, 2023	<b>\$0</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97045  
 Submission Unit Name: ANDERSON PREPARATORY ACADEMY

Wages: \$1,509,813      Proportionate Share: 0.0003585

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$235,923	\$389,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$95,599	\$40,816
<b>Net Difference Between Projected and Actual</b>	150,229	0
<b>Change of Assumptions</b>	170,733	69,531
<b>Changes in Proportion and Differences Between</b>	15,975	81,135
<b>Total</b>	\$432,536	\$191,482

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$148,966
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(10,144)
<b>Total</b>	\$138,822

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,529

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$35,321
<b>2025</b>	16,911
<b>2026</b>	102,098
<b>2027</b>	26,959
<b>2028</b>	6,945
<b>Thereafter</b>	52,820
<b>Total</b>	\$241,054

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$942,357	\$389,457	(\$57,468)

# TRF 1996 Net Pension Liability - Unaudited

## ANDERSON PREPARATORY ACADEMY - 97045

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$235,923</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,134
- Net Difference Between Projected and Actual Investment	75,266
- Change of Assumptions	(13,243)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,084
Pension Expense/Income	138,822
Contributions	(90,529)
Total Activity in FY 2023	153,534
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$389,457</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97046  
 Submission Unit Name: BEACON ACADEMY INC

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	83	360
<b>Total</b>	<b>\$83</b>	<b>\$360</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$88)
2025	(88)
2026	(89)
2027	(1)
2028	8
Thereafter	(19)
<b>Total</b>	<b>(\$277)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

BEACON ACADEMY INC - 97046

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87
Pension Expense/Income	(87)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97047  
 Submission Unit Name: XAVIER SCHOOL OF EXCELLENCE

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	6,681	55,608
<b>Total</b>	<b>\$6,681</b>	<b>\$55,608</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,977)
<b>Total</b>	<b>(7,977)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(7,977)
2025	(7,977)
2026	(7,973)
2027	(7,632)
2028	(7,628)
Thereafter	(9,740)
<b>Total</b>	<b>(48,927)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

XAVIER SCHOOL OF EXCELLENCE - 97047

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,977
Pension Expense/Income	(7,977)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97048  
 Submission Unit Name: INTERNATIONAL SCHOOL OF COLUMBUS

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	993	3,085
<b>Total</b>	<b>\$993</b>	<b>\$3,085</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$699)
2025	(699)
2026	(694)
2027	0
2028	0
Thereafter	0
<b>Total</b>	<b>(\$2,092)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

INTERNATIONAL SCHOOL OF COLUMBUS - 97048

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	699
Pension Expense/Income	(699)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97049  
 Submission Unit Name: THE BLOOMINGTON PROJECT SCHOOL

Wages: \$512,856      Proportionate Share: 0.0001218

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$78,422	\$132,318

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,480	\$13,867
Net Difference Between Projected and Actual	51,040	0
Change of Assumptions	58,006	23,623
Changes in Proportion and Differences Between	6,877	10,038
<b>Total</b>	<b>\$148,403</b>	<b>\$47,528</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,611
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(689)
<b>Total</b>	<b>\$49,922</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,771

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$14,758
2025	8,503
2026	37,446
2027	12,455
2028	5,661
Thereafter	22,052
<b>Total</b>	<b>\$100,875</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$320,165	\$132,318	(\$19,525)

# TRF 1996 Net Pension Liability - Unaudited

## THE BLOOMINGTON PROJECT SCHOOL - 97049

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$78,422</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,420
- Net Difference Between Projected and Actual Investment	26,122
- Change of Assumptions	(3,659)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,862
Pension Expense/Income	49,922
Contributions	(30,771)
Total Activity in FY 2023	53,896
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$132,318</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97051  
 Submission Unit Name: DISCOVERY CHARTER SCHOOL

Wages: \$2,008,120      Proportionate Share: 0.0004769

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$327,646	\$518,081

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$127,172	\$54,296
Net Difference Between Projected and Actual	199,845	0
Change of Assumptions	227,120	92,495
Changes in Proportion and Differences Between	20,158	49,618
<b>Total</b>	<b>\$574,295</b>	<b>\$196,409</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$198,164
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,139)
<b>Total</b>	<b>\$193,025</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,488

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$55,341
2025	30,851
2026	144,151
2027	45,599
2028	18,978
Thereafter	82,966
<b>Total</b>	<b>\$377,886</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,253,585	\$518,081	(\$76,448)

# TRF 1996 Net Pension Liability - Unaudited

## DISCOVERY CHARTER SCHOOL - 97051

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$327,646</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,644
- Net Difference Between Projected and Actual Investment	95,737
- Change of Assumptions	(24,313)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,830
Pension Expense/Income	193,025
Contributions	(120,488)
Total Activity in FY 2023	190,435
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$518,081</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97052  
 Submission Unit Name: CHARTER SCHOOL OF THE DUNES

Wages: \$2,363,487      Proportionate Share: 0.0005613

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$437,936	\$609,769

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$149,678	\$63,905
Net Difference Between Projected and Actual	235,212	0
Change of Assumptions	267,315	108,864
Changes in Proportion and Differences Between	44,008	70,124
<b>Total</b>	<b>\$696,213</b>	<b>\$242,893</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$233,234
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,448)
<b>Total</b>	<b>\$228,786</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,809

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$66,734
2025	37,911
2026	171,274
2027	54,925
2028	23,596
Thereafter	98,880
<b>Total</b>	<b>\$453,320</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,475,439	\$609,769	(\$89,977)

# TRF 1996 Net Pension Liability - Unaudited

## CHARTER SCHOOL OF THE DUNES - 97052

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$437,936</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,018
- Net Difference Between Projected and Actual Investment	96,060
- Change of Assumptions	(53,989)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,767
Pension Expense/Income	228,786
Contributions	(141,809)
Total Activity in FY 2023	171,833
Net Pension Liability as of June 30, 2023	<b>\$609,769</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97053  
 Submission Unit Name: INDIANA MATH & SCIENCE ACADEMY N

Wages: \$2,673,584      Proportionate Share: 0.0006349

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$495,156	\$689,724

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169,304	\$72,284
Net Difference Between Projected and Actual	266,054	0
Change of Assumptions	302,367	123,139
Changes in Proportion and Differences Between	55,184	101,987
<b>Total</b>	<b>\$792,909</b>	<b>\$297,410</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$263,817
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,535)
<b>Total</b>	<b>\$256,282</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$160,470

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$72,983
2025	40,380
2026	191,232
2027	59,651
2028	24,209
Thereafter	107,044
<b>Total</b>	<b>\$495,499</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,668,905	\$689,724	(\$101,776)

# TRF 1996 Net Pension Liability - Unaudited

## INDIANA MATH & SCIENCE ACADEMY N - 97053

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$495,156</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,287
- Net Difference Between Projected and Actual Investment	108,721
- Change of Assumptions	(60,969)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,717
Pension Expense/Income	256,282
Contributions	(160,470)
Total Activity in FY 2023	194,568
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$689,724</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97054  
 Submission Unit Name: PARAMOUNT SCHOOL OF EXCELLENCE

Wages: \$474,026      Proportionate Share: 0.0001126

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$38,915	\$122,323

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$30,026	\$12,820
<b>Net Difference Between Projected and Actual</b>	47,185	0
<b>Change of Assumptions</b>	53,625	21,839
<b>Changes in Proportion and Differences Between</b>	7,885	34,795
<b>Total</b>	\$138,721	\$69,454

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$46,788
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(4,916)
<b>Total</b>	\$41,872

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,442

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$9,363
<b>2025</b>	3,581
<b>2026</b>	30,336
<b>2027</b>	8,153
<b>2028</b>	1,872
<b>Thereafter</b>	15,962
<b>Total</b>	\$69,267

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$295,982	\$122,323	(\$18,050)

# TRF 1996 Net Pension Liability - Unaudited

## PARAMOUNT SCHOOL OF EXCELLENCE - 97054

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$38,915</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,141
- Net Difference Between Projected and Actual Investment	34,820
- Change of Assumptions	12,908
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,109
Pension Expense/Income	41,872
Contributions	(28,442)
Total Activity in FY 2023	83,408
Net Pension Liability as of June 30, 2023	<b>\$122,323</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97056  
 Submission Unit Name: HAMMOND URBAN ACADEMY

Wages: \$1,986,098      Proportionate Share: 0.0004716

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$313,291	\$512,323

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$125,758	\$53,692
<b>Net Difference Between Projected and Actual</b>	197,624	0
<b>Change of Assumptions</b>	224,596	91,467
<b>Changes in Proportion and Differences Between</b>	20,246	59,226
<b>Total</b>	\$568,224	\$204,385

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$195,962
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(6,615)
<b>Total</b>	\$189,347

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,066

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$53,195
<b>2025</b>	28,977
<b>2026</b>	141,026
<b>2027</b>	43,702
<b>2028</b>	17,385
<b>Thereafter</b>	79,554
<b>Total</b>	\$363,839

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,239,653	\$512,323	(\$75,598)

# TRF 1996 Net Pension Liability - Unaudited

## HAMMOND URBAN ACADEMY - 97056

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$313,291</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,334
- Net Difference Between Projected and Actual Investment	98,077
- Change of Assumptions	(18,846)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,186
Pension Expense/Income	189,347
Contributions	(119,066)
Total Activity in FY 2023	199,032
Net Pension Liability as of June 30, 2023	<b>\$512,323</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97057  
 Submission Unit Name: SOUTH BEND CAREER ACADEMY

Wages: \$3,311,275      Proportionate Share: 0.0007863

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$462,826	\$854,198

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$209,677	\$89,521
<b>Net Difference Between Projected and Actual</b>	329,498	0
<b>Change of Assumptions</b>	374,470	152,503
<b>Changes in Proportion and Differences Between</b>	98,966	67,235
<b>Total</b>	\$1,012,611	\$309,259

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$326,728
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	6,101
<b>Total</b>	\$332,829

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$198,677

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$105,818
<b>2025</b>	65,440
<b>2026</b>	252,255
<b>2027</b>	88,008
<b>2028</b>	44,122
<b>Thereafter</b>	147,709
<b>Total</b>	\$703,352

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,066,877	\$854,198	(\$126,045)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH BEND CAREER ACADEMY - 97057

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$462,826</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,800
- Net Difference Between Projected and Actual Investment	182,437
- Change of Assumptions	(2,546)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,529
Pension Expense/Income	332,829
Contributions	(198,677)
Total Activity in FY 2023	391,372
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$854,198</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97058  
 Submission Unit Name: GARY MIDDLE COLLEGE INC

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	13,562	21,177
<b>Total</b>	<b>\$13,562</b>	<b>\$21,177</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$735)
2025	(735)
2026	(731)
2027	(1,961)
2028	(1,955)
Thereafter	(1,498)
<b>Total</b>	<b>(\$7,615)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

GARY MIDDLE COLLEGE INC - 97058

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	735
Pension Expense/Income	(735)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97060  
 Submission Unit Name: CHARTER SCHOOLS USA

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	118,554	281,958
<b>Total</b>	<b>\$118,554</b>	<b>\$281,958</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,579)
<b>Total</b>	<b>(19,579)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(19,579)
2025	(19,579)
2026	(19,581)
2027	(25,278)
2028	(25,269)
Thereafter	(54,118)
<b>Total</b>	<b>(163,404)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## CHARTER SCHOOLS USA - 97060

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,579
Pension Expense/Income	(19,579)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97061  
 Submission Unit Name: THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	67,703	150,739
<b>Total</b>	<b>\$67,703</b>	<b>\$150,739</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,624)
<b>Total</b>	<b>(\$9,624)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$9,624)
2025	(9,624)
2026	(9,620)
2027	(17,387)
2028	(17,385)
Thereafter	(19,396)
<b>Total</b>	<b>(\$83,036)</b>

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

**TRF 1996 Net Pension Liability - Unaudited**  
**THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY - 97061**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,624
Pension Expense/Income	(9,624)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97062  
 Submission Unit Name: ED POWER

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	38,965	87,820
<b>Total</b>	<b>\$38,965</b>	<b>\$87,820</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$6,244)
2025	(6,244)
2026	(6,240)
2027	(11,062)
2028	(11,061)
Thereafter	(8,004)
<b>Total</b>	<b>(\$48,855)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

ED POWER - 97062

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,244
Pension Expense/Income	(6,244)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97063  
 Submission Unit Name: THUR GOOD MARSHALL LEADERSHIP ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	8,720	23,856
<b>Total</b>	<b>\$8,720</b>	<b>\$23,856</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,486)
<b>Total</b>	<b>(\$1,486)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$1,486)
2025	(1,486)
2026	(1,481)
2027	(3,307)
2028	(3,306)
Thereafter	(4,070)
<b>Total</b>	<b>(\$15,136)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

THUR GOOD MARSHALL LEADERSHIP ACADEMY - 97063

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,486
Pension Expense/Income	(1,486)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97064  
 Submission Unit Name: PHALEN LEADERSHIP ACADEMIES

Wages: \$1,681,834      Proportionate Share: 0.0003994

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$257,389	\$433,889

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$106,505	\$45,472
<b>Net Difference Between Projected and Actual</b>	167,368	0
<b>Change of Assumptions</b>	190,212	77,464
<b>Changes in Proportion and Differences Between</b>	61,326	25,230
<b>Total</b>	\$525,411	\$148,166

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$165,961
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	6,486
<b>Total</b>	\$172,447

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$100,910

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$57,136
<b>2025</b>	36,626
<b>2026</b>	131,516
<b>2027</b>	47,413
<b>2028</b>	25,118
<b>Thereafter</b>	79,436
<b>Total</b>	\$377,245

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,049,867	\$433,889	(\$64,024)

# TRF 1996 Net Pension Liability - Unaudited

## PHALEN LEADERSHIP ACADEMIES - 97064

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$257,389</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,141
- Net Difference Between Projected and Actual Investment	85,584
- Change of Assumptions	(12,110)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,652)
Pension Expense/Income	172,447
Contributions	(100,910)
Total Activity in FY 2023	176,500
Net Pension Liability as of June 30, 2023	<b>\$433,889</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97065  
 Submission Unit Name: INSPIRE ACADEMY

Wages: \$65,603      Proportionate Share: 0.0000156

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$11,655	\$16,947

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,160	\$1,776
<b>Net Difference Between Projected and Actual</b>	6,537	0
<b>Change of Assumptions</b>	7,429	3,026
<b>Changes in Proportion and Differences Between</b>	9,078	10,629
<b>Total</b>	\$27,204	\$15,431

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$6,482
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	198
<b>Total</b>	\$6,680

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,936

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$2,175
<b>2025</b>	1,374
<b>2026</b>	5,073
<b>2027</b>	1,253
<b>2028</b>	374
<b>Thereafter</b>	1,524
<b>Total</b>	\$11,773

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,006	\$16,947	(\$2,501)

# TRF 1996 Net Pension Liability - Unaudited

## INSPIRE ACADEMY - 97065

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$11,655</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,166
- Net Difference Between Projected and Actual Investment	2,834
- Change of Assumptions	(1,250)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(202)
Pension Expense/Income	6,680
Contributions	(3,936)
Total Activity in FY 2023	5,292
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$16,947</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97066  
 Submission Unit Name: INDIANA MATH & SCIENCE ACADEMY SOUTH

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	91,693	125,806
<b>Total</b>	<b>\$91,693</b>	<b>\$125,806</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,422)
<b>Total</b>	<b>(\$3,422)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$3,422)
2025	(3,422)
2026	(3,430)
2027	(8,609)
2028	(8,602)
Thereafter	(6,628)
<b>Total</b>	<b>(\$34,113)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

INDIANA MATH & SCIENCE ACADEMY SOUTH - 97066

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,422
Pension Expense/Income	(3,422)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97067  
 Submission Unit Name: CARPE DIEM INDIANA INC.

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	6,195	13,746
<b>Total</b>	<b>\$6,195</b>	<b>\$13,746</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,097)
<b>Total</b>	<b>(\$1,097)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$1,097)
2025	(1,097)
2026	(1,097)
2027	(1,097)
2028	(1,093)
Thereafter	(2,070)
<b>Total</b>	<b>(\$7,551)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

CARPE DIEM INDIANA INC. - 97067

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,097
Pension Expense/Income	(1,097)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97068  
 Submission Unit Name: INDIANA COLLEGE PREPARATORY SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	39,288	70,945
<b>Total</b>	<b>\$39,288</b>	<b>\$70,945</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,172)
<b>Total</b>	<b>(5,172)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(5,172)
2025	(5,172)
2026	(5,172)
2027	(5,172)
2028	(5,172)
Thereafter	(5,797)
<b>Total</b>	<b>(31,657)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## INDIANA COLLEGE PREPARATORY SCHOOL - 97068

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,172
Pension Expense/Income	(5,172)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97069  
 Submission Unit Name: DUGGER UNION COMMUNITY SCHOOLS

Wages: \$2,141,372      Proportionate Share: 0.0005085

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$307,563	\$552,410

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$135,598	\$57,893
<b>Net Difference Between Projected and Actual</b>	213,087	0
<b>Change of Assumptions</b>	242,170	98,624
<b>Changes in Proportion and Differences Between</b>	70,764	31,820
<b>Total</b>	\$661,619	\$188,337

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$211,295
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	5,814
<b>Total</b>	\$217,109

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,482

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$70,301
<b>2025</b>	44,189
<b>2026</b>	165,004
<b>2027</b>	59,960
<b>2028</b>	31,577
<b>Thereafter</b>	102,251
<b>Total</b>	\$473,282

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,336,649	\$552,410	(\$81,513)

# TRF 1996 Net Pension Liability - Unaudited

## DUGGER UNION COMMUNITY SCHOOLS - 97069

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$307,563</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,571
- Net Difference Between Projected and Actual Investment	115,360
- Change of Assumptions	(5,651)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	940
Pension Expense/Income	217,109
Contributions	(128,482)
Total Activity in FY 2023	244,847
Net Pension Liability as of June 30, 2023	<b>\$552,410</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97070  
 Submission Unit Name: ALTERNATIVE IN EDUCATION

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	13,624	37,027
<b>Total</b>	<b>\$13,624</b>	<b>\$37,027</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,390)
<b>Total</b>	<b>(\$3,390)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$3,390)
2025	(3,390)
2026	(3,390)
2027	(3,390)
2028	(3,390)
Thereafter	(6,453)
<b>Total</b>	<b>(\$23,403)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## ALTERNATIVE IN EDUCATION - 97070

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,390
Pension Expense/Income	(3,390)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97071  
 Submission Unit Name: PHALEN LEADERSHIP ACADEMIES FRANCIS SCOTT KEY #103

Wages: \$2,846,874      Proportionate Share: 0.0006760

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$381,112	\$734,373

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$180,264	\$76,963
<b>Net Difference Between Projected and Actual</b>	283,277	0
<b>Change of Assumptions</b>	321,940	131,110
<b>Changes in Proportion and Differences Between</b>	82,229	33,657
<b>Total</b>	\$867,710	\$241,730

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$280,895
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	7,127
<b>Total</b>	\$288,022

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$170,812

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$92,859
<b>2025</b>	58,145
<b>2026</b>	218,756
<b>2027</b>	79,110
<b>2028</b>	41,378
<b>Thereafter</b>	135,732
<b>Total</b>	\$625,980

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,776,941	\$734,373	(\$108,364)

**TRF 1996 Net Pension Liability - Unaudited**  
**PHALEN LEADERSHIP ACADEMIES FRANCIS SCOTT KEY #103 - 97071**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$381,112</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,483
- Net Difference Between Projected and Actual Investment	162,181
- Change of Assumptions	5,955
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,432
Pension Expense/Income	288,022
Contributions	<b>(170,812)</b>
Total Activity in FY 2023	353,261
Net Pension Liability as of June 30, 2023	<b>\$734,373</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97072  
 Submission Unit Name: GOODWILL LEADS INC

Wages: \$1,391,468      Proportionate Share: 0.0003304

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$214,655	\$358,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$88,106	\$37,616
<b>Net Difference Between Projected and Actual</b>	138,454	0
<b>Change of Assumptions</b>	157,351	64,081
<b>Changes in Proportion and Differences Between</b>	56,409	26,370
<b>Total</b>	\$440,320	\$128,067

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$137,290
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	4,924
<b>Total</b>	\$142,214

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,302

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$46,828
<b>2025</b>	29,861
<b>2026</b>	108,361
<b>2027</b>	40,108
<b>2028</b>	21,667
<b>Thereafter</b>	65,428
<b>Total</b>	\$312,253

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$868,493	\$358,930	(\$52,964)

# TRF 1996 Net Pension Liability - Unaudited

## GOODWILL LEADS INC - 97072

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$214,655</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,063
- Net Difference Between Projected and Actual Investment	70,248
- Change of Assumptions	(10,857)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,091)
Pension Expense/Income	142,214
Contributions	(83,302)
Total Activity in FY 2023	144,275
Net Pension Liability as of June 30, 2023	<b>\$358,930</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97073  
 Submission Unit Name: ENLACE ACADEMY

Wages: \$182,235      Proportionate Share: 0.0000433

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$41,680	\$47,039

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$11,547	\$4,930
<b>Net Difference Between Projected and Actual</b>	18,145	0
<b>Change of Assumptions</b>	20,621	8,398
<b>Changes in Proportion and Differences Between</b>	21,688	20,570
<b>Total</b>	\$72,001	\$33,898

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$17,992
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	193
<b>Total</b>	\$18,185

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,934

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$5,683
<b>2025</b>	3,460
<b>2026</b>	13,747
<b>2027</b>	4,803
<b>2028</b>	2,386
<b>Thereafter</b>	8,024
<b>Total</b>	\$38,103

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$113,819	\$47,039	(\$6,941)

# TRF 1996 Net Pension Liability - Unaudited

## ENLACE ACADEMY - 97073

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$41,680</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,262
- Net Difference Between Projected and Actual Investment	4,901
- Change of Assumptions	(7,996)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,059)
Pension Expense/Income	18,185
Contributions	(10,934)
Total Activity in FY 2023	5,359
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$47,039</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97074  
 Submission Unit Name: NORTHERN RUSH COUNTY SCHOOLS

Wages: \$303,857      Proportionate Share: 0.0000722

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$84,479	\$78,435

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,253	\$8,220
Net Difference Between Projected and Actual	30,255	0
Change of Assumptions	34,385	14,003
Changes in Proportion and Differences Between	36,248	47,745
<b>Total</b>	<b>\$120,141</b>	<b>\$69,968</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,001
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,396)
<b>Total</b>	<b>\$27,605</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,231

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,760
2025	3,053
2026	20,207
2027	5,292
2028	1,262
Thereafter	13,599
<b>Total</b>	<b>\$50,173</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$189,786	\$78,435	(\$11,574)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHERN RUSH COUNTY SCHOOLS - 97074

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$84,479</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,207
- Net Difference Between Projected and Actual Investment	3,412
- Change of Assumptions	(20,598)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(439)
Pension Expense/Income	27,605
Contributions	(18,231)
Total Activity in FY 2023	(6,044)
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$78,435</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97075  
 Submission Unit Name: GLOBAL PREPARATORY ACADEMY

Wages: \$145,939 Proportionate Share: 0.0000347

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$23,902	\$37,696

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$9,253	\$3,951
<b>Net Difference Between Projected and Actual</b>	14,541	0
<b>Change of Assumptions</b>	16,526	6,730
<b>Changes in Proportion and Differences Between</b>	12,217	9,800
<b>Total</b>	\$52,537	\$20,481

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$14,419
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	228
<b>Total</b>	\$14,647

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,756

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$4,628
<b>2025</b>	2,846
<b>2026</b>	11,090
<b>2027</b>	3,922
<b>2028</b>	1,985
<b>Thereafter</b>	7,585
<b>Total</b>	\$32,056

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$91,213	\$37,696	(\$5,562)

# TRF 1996 Net Pension Liability - Unaudited

## GLOBAL PREPARATORY ACADEMY - 97075

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$23,902</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,804
- Net Difference Between Projected and Actual Investment	6,946
- Change of Assumptions	(1,798)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49)
Pension Expense/Income	14,647
Contributions	(8,756)
Total Activity in FY 2023	13,794
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$37,696</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97076  
 Submission Unit Name: SEVEN OAKS CLASSICAL SCHOOLS

Wages: \$85,842      Proportionate Share: 0.0000204

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$15,210	\$22,162

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,440	\$2,323
<b>Net Difference Between Projected and Actual</b>	8,549	0
<b>Change of Assumptions</b>	9,715	3,957
<b>Changes in Proportion and Differences Between</b>	8,454	5,554
<b>Total</b>	\$32,158	\$11,834

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$8,477
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	483
<b>Total</b>	\$8,960

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,151

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$3,068
<b>2025</b>	2,021
<b>2026</b>	6,867
<b>2027</b>	2,653
<b>2028</b>	1,515
<b>Thereafter</b>	4,200
<b>Total</b>	\$20,324

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$53,624	\$22,162	(\$3,270)

# TRF 1996 Net Pension Liability - Unaudited

## SEVEN OAKS CLASSICAL SCHOOLS - 97076

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$15,210</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,527
- Net Difference Between Projected and Actual Investment	3,716
- Change of Assumptions	(1,620)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(480)
Pension Expense/Income	8,960
Contributions	(5,151)
Total Activity in FY 2023	6,952
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$22,162</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97078  
 Submission Unit Name: COLD SPRING SCHOOL INC

Wages: \$1,945,898      Proportionate Share: 0.0004621

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$270,360	\$502,003

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$123,225	\$52,611
<b>Net Difference Between Projected and Actual</b>	193,643	0
<b>Change of Assumptions</b>	220,072	89,624
<b>Changes in Proportion and Differences Between</b>	77,637	31,740
<b>Total</b>	\$614,577	\$173,975

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$192,014
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	6,362
<b>Total</b>	\$198,376

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$116,753

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$64,963
<b>2025</b>	41,233
<b>2026</b>	151,024
<b>2027</b>	55,565
<b>2028</b>	29,772
<b>Thereafter</b>	98,045
<b>Total</b>	\$440,602

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,214,681	\$502,003	(\$74,075)

# TRF 1996 Net Pension Liability - Unaudited

## COLD SPRING SCHOOL INC - 97078

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$270,360</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,367
- Net Difference Between Projected and Actual Investment	107,737
- Change of Assumptions	(702)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	618
Pension Expense/Income	198,376
Contributions	(116,753)
Total Activity in FY 2023	231,643
Net Pension Liability as of June 30, 2023	<b>\$502,003</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97079  
 Submission Unit Name: STEEL CITY ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$17,186	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	5,076	8,382
<b>Total</b>	<b>\$5,076</b>	<b>\$8,382</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$321)
2025	(321)
2026	(321)
2027	(321)
2028	(321)
Thereafter	(1,701)
<b>Total</b>	<b>(3,306)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## STEEL CITY ACADEMY - 97079

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$17,186</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,795)
- Net Difference Between Projected and Actual Investment	(5,461)
- Change of Assumptions	(8,337)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,272)
Pension Expense/Income	(321)
Contributions	0
Total Activity in FY 2023	(17,186)
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97080  
 Submission Unit Name: INSIGHT SCHOOL OF INDIANA

Wages: \$1,172,581      Proportionate Share: 0.0002784

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$135,114	\$302,440

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$74,239	\$31,696
<b>Net Difference Between Projected and Actual</b>	116,663	0
<b>Change of Assumptions</b>	132,586	53,996
<b>Changes in Proportion and Differences Between</b>	59,893	35,540
<b>Total</b>	\$383,381	\$121,232

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$115,682
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,395
<b>Total</b>	\$119,077

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,314

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$38,700
<b>2025</b>	24,404
<b>2026</b>	90,549
<b>2027</b>	33,038
<b>2028</b>	17,499
<b>Thereafter</b>	57,959
<b>Total</b>	\$262,149

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$731,805	\$302,440	(\$44,628)

# TRF 1996 Net Pension Liability - Unaudited

INSIGHT SCHOOL OF INDIANA - 97080

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$135,114</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,426
- Net Difference Between Projected and Actual Investment	73,731
- Change of Assumptions	13,047
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,359
Pension Expense/Income	119,077
Contributions	(70,314)
Total Activity in FY 2023	167,326
Net Pension Liability as of June 30, 2023	<b>\$302,440</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97081  
 Submission Unit Name: PURDUE POLYTECHNIC HIGH SCHOOL INDIANAPOLIS

Wages: \$1,833,700 Proportionate Share: 0.0004354

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$270,294	\$472,997

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$116,105	\$49,571
<b>Net Difference Between Projected and Actual</b>	182,454	0
<b>Change of Assumptions</b>	207,356	84,446
<b>Changes in Proportion and Differences Between</b>	59,232	17,684
<b>Total</b>	\$565,147	\$151,701

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$180,920
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	6,753
<b>Total</b>	\$187,673

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,022

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$61,968
<b>2025</b>	39,609
<b>2026</b>	143,056
<b>2027</b>	53,113
<b>2028</b>	28,810
<b>Thereafter</b>	86,890
<b>Total</b>	\$413,446

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,144,497	\$472,997	(\$69,795)

**TRF 1996 Net Pension Liability - Unaudited**  
**PURDUE POLYTECHNIC HIGH SCHOOL INDIANAPOLIS - 97081**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$270,294</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,294
- Net Difference Between Projected and Actual Investment	96,569
- Change of Assumptions	(8,208)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,603)
Pension Expense/Income	187,673
Contributions	(110,022)
Total Activity in FY 2023	202,703
Net Pension Liability as of June 30, 2023	<b>\$472,997</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97082  
 Submission Unit Name: KINDEZI ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$18,239	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	7,713	6,912
<b>Total</b>	\$7,713	\$6,912

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$0
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	80
<b>Total</b>	\$80

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$80
<b>2025</b>	80
<b>2026</b>	80
<b>2027</b>	80
<b>2028</b>	80
<b>Thereafter</b>	401
<b>Total</b>	\$801

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

# TRF 1996 Net Pension Liability - Unaudited

KINDEZI ACADEMY - 97082

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$18,239</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,906)
- Net Difference Between Projected and Actual Investment	(5,795)
- Change of Assumptions	(8,847)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,771)
Pension Expense/Income	80
Contributions	0
Total Activity in FY 2023	(18,239)
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97083  
 Submission Unit Name: EDISON SCHOOL OF THE ARTS

Wages: \$2,649,706      Proportionate Share: 0.0006292

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$328,304	\$683,532

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$167,784	\$71,635
<b>Net Difference Between Projected and Actual</b>	263,666	0
<b>Change of Assumptions</b>	299,652	122,033
<b>Changes in Proportion and Differences Between</b>	113,613	49,167
<b>Total</b>	\$844,715	\$242,835

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$261,449
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	11,416
<b>Total</b>	\$272,865

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,984

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$91,210
<b>2025</b>	58,900
<b>2026</b>	208,392
<b>2027</b>	78,414
<b>2028</b>	43,294
<b>Thereafter</b>	121,670
<b>Total</b>	\$601,880

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,653,922	\$683,532	(\$100,862)

# TRF 1996 Net Pension Liability - Unaudited

## EDISON SCHOOL OF THE ARTS - 97083

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$328,304</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,848
- Net Difference Between Projected and Actual Investment	159,349
- Change of Assumptions	18,361
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,789
Pension Expense/Income	272,865
Contributions	(158,984)
Total Activity in FY 2023	355,228
Net Pension Liability as of June 30, 2023	<b>\$683,532</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97084  
 Submission Unit Name: IGNITE ACHEIVEMENT ACADEMY

Wages: \$70,001 Proportionate Share: 0.0000166

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$8,362	\$18,033

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,427	\$1,890
Net Difference Between Projected and Actual	6,956	0
Change of Assumptions	7,906	3,220
Changes in Proportion and Differences Between	44,135	49,878
<b>Total</b>	<b>\$63,424</b>	<b>\$54,988</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,898
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	317
<b>Total</b>	<b>\$7,215</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,938

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,422
2025	1,570
2026	5,514
2027	2,085
2028	1,158
Thereafter	(4,313)
<b>Total</b>	<b>\$8,436</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,635	\$18,033	(\$2,661)

# TRF 1996 Net Pension Liability - Unaudited

## IGNITE ACHEIVEMENT ACADEMY - 97084

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$8,362</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,663
- Net Difference Between Projected and Actual Investment	4,299
- Change of Assumptions	629
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,197)
Pension Expense/Income	7,215
Contributions	(1,938)
Total Activity in FY 2023	9,671
Net Pension Liability as of June 30, 2023	<b>\$18,033</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97085  
 Submission Unit Name: NEAR EAST SIDE INNOVATION SCHOOL CORP

Wages: \$2,629,319      Proportionate Share: 0.0006244

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$360,371	\$678,318

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$166,504	\$71,089
<b>Net Difference Between Projected and Actual</b>	261,654	0
<b>Change of Assumptions</b>	297,366	121,102
<b>Changes in Proportion and Differences Between</b>	112,069	46,553
<b>Total</b>	\$837,593	\$238,744

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$259,454
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	11,580
<b>Total</b>	\$271,034

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$157,511

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$90,764
<b>2025</b>	58,699
<b>2026</b>	207,051
<b>2027</b>	78,065
<b>2028</b>	43,213
<b>Thereafter</b>	121,057
<b>Total</b>	\$598,849

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,641,305	\$678,318	(\$100,092)

# TRF 1996 Net Pension Liability - Unaudited

NEAR EAST SIDE INNOVATION SCHOOL CORP - 97085

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$360,371</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,764
- Net Difference Between Projected and Actual Investment	147,148
- Change of Assumptions	1,450
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,938)
Pension Expense/Income	271,034
Contributions	(157,511)
Total Activity in FY 2023	317,947
Net Pension Liability as of June 30, 2023	<b>\$678,318</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97086  
 Submission Unit Name: OTWELL MILLER ACADEMY, INC

Wages: \$346,020 Proportionate Share: 0.0000822

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$51,688	\$89,298

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,920	\$9,359
Net Difference Between Projected and Actual	34,446	0
Change of Assumptions	39,147	15,943
Changes in Proportion and Differences Between	18,831	7,530
<b>Total</b>	<b>\$114,344</b>	<b>\$32,832</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,156
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,927
<b>Total</b>	<b>\$36,083</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,760

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$12,350
2025	8,128
2026	27,658
2027	10,678
2028	6,090
Thereafter	16,608
<b>Total</b>	<b>\$81,512</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$216,072	\$89,298	(\$13,177)

# TRF 1996 Net Pension Liability - Unaudited

OTWELL MILLER ACADEMY, INC - 97086

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$51,688</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,161
- Net Difference Between Projected and Actual Investment	18,022
- Change of Assumptions	(1,870)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,026)
Pension Expense/Income	36,083
Contributions	(20,760)
Total Activity in FY 2023	37,610
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$89,298</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97087  
 Submission Unit Name: CANAAN COMMUNITY ACADEMY

Wages: \$56,377      Proportionate Share: 0.0000134

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$14,091	\$14,557

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$3,573	\$1,526
<b>Net Difference Between Projected and Actual</b>	5,615	0
<b>Change of Assumptions</b>	6,382	2,599
<b>Changes in Proportion and Differences Between</b>	9,261	8,378
<b>Total</b>	\$24,831	\$12,503

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,568
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	325
<b>Total</b>	\$5,893

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$2,024
<b>2025</b>	1,336
<b>2026</b>	4,520
<b>2027</b>	1,752
<b>2028</b>	1,004
<b>Thereafter</b>	1,692
<b>Total</b>	\$12,328

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,223	\$14,557	(\$2,148)

# TRF 1996 Net Pension Liability - Unaudited

## CANAAN COMMUNITY ACADEMY - 97087

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$14,091</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	575
- Net Difference Between Projected and Actual Investment	1,138
- Change of Assumptions	(3,052)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,527)
Pension Expense/Income	5,893
Contributions	(1,561)
Total Activity in FY 2023	466
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$14,557</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97088  
 Submission Unit Name: TRIVAL ACADEMY: INDY

Wages: \$423,816      Proportionate Share: 0.0001006

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$85,006	\$109,287

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,826	\$11,453
Net Difference Between Projected and Actual	42,156	0
Change of Assumptions	47,910	19,511
Changes in Proportion and Differences Between	21,654	7,257
<b>Total</b>	<b>\$138,546</b>	<b>\$38,221</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,802
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,130
<b>Total</b>	<b>\$43,932</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,429

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$14,889
2025	9,723
2026	33,625
2027	12,843
2028	7,228
Thereafter	22,017
<b>Total</b>	<b>\$100,325</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$264,438	\$109,287	(\$16,126)

# TRF 1996 Net Pension Liability - Unaudited

TRIVAL ACADEMY: INDY - 97088

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$85,006</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,492
- Net Difference Between Projected and Actual Investment	15,146
- Change of Assumptions	(12,837)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,023)
Pension Expense/Income	43,932
Contributions	(25,429)
Total Activity in FY 2023	24,281
Net Pension Liability as of June 30, 2023	<b>\$109,287</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97090  
 Submission Unit Name: SUPER SCHOOL INC

Wages: \$1,634,338      Proportionate Share: 0.0003881

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$249,948	\$421,613

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$103,492	\$44,186
<b>Net Difference Between Projected and Actual</b>	162,633	0
<b>Change of Assumptions</b>	184,830	75,272
<b>Changes in Proportion and Differences Between</b>	87,416	36,540
<b>Total</b>	\$538,371	\$155,998

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$161,265
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	8,083
<b>Total</b>	\$169,348

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,061

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$57,301
<b>2025</b>	37,372
<b>2026</b>	129,580
<b>2027</b>	49,408
<b>2028</b>	27,746
<b>Thereafter</b>	80,966
<b>Total</b>	\$382,373

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,020,164	\$421,613	(\$62,213)

# TRF 1996 Net Pension Liability - Unaudited

SUPER SCHOOL INC - 97090

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$249,948</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,192
- Net Difference Between Projected and Actual Investment	83,213
- Change of Assumptions	(11,690)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,337)
Pension Expense/Income	169,348
Contributions	(98,061)
Total Activity in FY 2023	171,665
Net Pension Liability as of June 30, 2023	<b>\$421,613</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97091  
 Submission Unit Name: EAST CHICAGO FOCUS ACADEMY

Wages: \$281,689      Proportionate Share: 0.0000669

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$66,306	\$72,677

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,840	\$7,617
Net Difference Between Projected and Actual	28,034	0
Change of Assumptions	31,861	12,975
Changes in Proportion and Differences Between	12,905	14,024
<b>Total</b>	<b>\$90,640</b>	<b>\$34,616</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,799
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(77)
<b>Total</b>	<b>\$27,722</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,884

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,408
2025	4,973
2026	20,868
2027	7,048
2028	3,313
Thereafter	11,414
<b>Total</b>	<b>\$56,024</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$175,854	\$72,677	(\$10,724)

# TRF 1996 Net Pension Liability - Unaudited

EAST CHICAGO FOCUS ACADEMY - 97091

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$66,306</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,296
- Net Difference Between Projected and Actual Investment	6,966
- Change of Assumptions	(13,278)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,451)
Pension Expense/Income	27,722
Contributions	(16,884)
Total Activity in FY 2023	6,371
Net Pension Liability as of June 30, 2023	<b>\$72,677</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97092  
 Submission Unit Name: INVENT LEARNING HUB

Wages: \$412,614      Proportionate Share: 0.0000980

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$28,643	\$106,462

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,133	\$11,157
Net Difference Between Projected and Actual	41,067	0
Change of Assumptions	46,672	19,007
Changes in Proportion and Differences Between	8,512	1,746
<b>Total</b>	<b>\$122,384</b>	<b>\$31,910</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,721
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	873
<b>Total</b>	<b>\$41,594</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,757

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$13,305
2025	8,273
2026	31,557
2027	11,312
2028	5,842
Thereafter	20,185
<b>Total</b>	<b>\$90,474</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$257,604	\$106,462	(\$15,710)

# TRF 1996 Net Pension Liability - Unaudited

## INVENT LEARNING HUB - 97092

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$28,643</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,984
- Net Difference Between Projected and Actual Investment	31,966
- Change of Assumptions	13,771
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,261
Pension Expense/Income	41,594
Contributions	(24,757)
Total Activity in FY 2023	77,819
Net Pension Liability as of June 30, 2023	<b>\$106,462</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97093  
 Submission Unit Name: DYNAMIC MINDS ACADEMY

Wages: \$121,484      Proportionate Share: 0.0000288

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$38,322	\$31,287

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,680	\$3,279
<b>Net Difference Between Projected and Actual</b>	12,069	0
<b>Change of Assumptions</b>	13,716	5,586
<b>Changes in Proportion and Differences Between</b>	7,951	3,829
<b>Total</b>	\$41,416	\$12,694

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$11,967
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	674
<b>Total</b>	\$12,641

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,289

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$4,326
<b>2025</b>	2,847
<b>2026</b>	9,690
<b>2027</b>	3,741
<b>2028</b>	2,133
<b>Thereafter</b>	5,985
<b>Total</b>	\$28,722

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$75,704	\$31,287	(\$4,617)

# TRF 1996 Net Pension Liability - Unaudited

## DYNAMIC MINDS ACADEMY - 97093

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$38,322</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	397
- Net Difference Between Projected and Actual Investment	(108)
- Change of Assumptions	(10,460)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,216)
Pension Expense/Income	12,641
Contributions	(7,289)
Total Activity in FY 2023	(7,035)
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$31,287</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97094  
 Submission Unit Name: GEO ACADEMIES, INC

Wages: \$834,379      Proportionate Share: 0.0001981

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$121,484	\$215,206

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$52,826	\$22,554
<b>Net Difference Between Projected and Actual</b>	83,014	0
<b>Change of Assumptions</b>	94,344	38,422
<b>Changes in Proportion and Differences Between</b>	23,060	163
<b>Total</b>	\$253,244	\$61,139

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$82,316
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,010
<b>Total</b>	\$85,326

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,037

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$28,132
<b>2025</b>	17,959
<b>2026</b>	65,026
<b>2027</b>	24,103
<b>2028</b>	13,046
<b>Thereafter</b>	43,839
<b>Total</b>	\$192,105

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$520,728	\$215,206	(\$31,756)

# TRF 1996 Net Pension Liability - Unaudited

GEO ACADEMIES, INC - 97094

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$121,484</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,579
- Net Difference Between Projected and Actual Investment	44,413
- Change of Assumptions	(3,010)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(549)
Pension Expense/Income	85,326
Contributions	(50,037)
Total Activity in FY 2023	93,722
Net Pension Liability as of June 30, 2023	<b>\$215,206</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97095  
 Submission Unit Name: PHALEN LEADERSHIP ACADAMIES - LOUIS B RUSSEL JR #48

Wages: \$369,555      Proportionate Share: 0.0000878

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$99,163	\$95,382

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$23,413	\$9,996
<b>Net Difference Between Projected and Actual</b>	36,793	0
<b>Change of Assumptions</b>	41,814	17,029
<b>Changes in Proportion and Differences Between</b>	30,587	6,612
<b>Total</b>	\$132,607	\$33,637

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$36,483
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	3,287
<b>Total</b>	\$39,770

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,173

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$14,422
<b>2025</b>	9,913
<b>2026</b>	30,773
<b>2027</b>	12,636
<b>2028</b>	7,735
<b>Thereafter</b>	23,491
<b>Total</b>	\$98,970

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$230,792	\$95,382	(\$14,074)

# TRF 1996 Net Pension Liability - Unaudited

PHALEN LEADERSHIP ACADAMIES - LOUIS B RUSSEL JR #48 - 97095

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$99,163</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,057
- Net Difference Between Projected and Actual Investment	5,284
- Change of Assumptions	(23,318)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,401)
Pension Expense/Income	39,770
Contributions	(22,173)
Total Activity in FY 2023	(3,781)
Net Pension Liability as of June 30, 2023	<b>\$95,382</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97096  
 Submission Unit Name: SANKOFA SCHOOL OF SUCCESS, INC,

Wages: \$1,380,893      Proportionate Share: 0.0003279

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$203,857	\$356,215

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$87,439	\$37,332
<b>Net Difference Between Projected and Actual</b>	137,406	0
<b>Change of Assumptions</b>	156,160	63,596
<b>Changes in Proportion and Differences Between</b>	59,527	3,536
<b>Total</b>	\$440,532	\$104,464

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$136,251
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	7,460
<b>Total</b>	\$143,711

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,775

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$49,044
<b>2025</b>	32,206
<b>2026</b>	110,111
<b>2027</b>	42,375
<b>2028</b>	24,073
<b>Thereafter</b>	78,259
<b>Total</b>	\$336,068

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$861,922	\$356,215	(\$52,563)

# TRF 1996 Net Pension Liability - Unaudited

SANKOFA SCHOOL OF SUCCESS, INC, - 97096

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$203,857</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,808
- Net Difference Between Projected and Actual Investment	72,632
- Change of Assumptions	(6,326)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,692)
Pension Expense/Income	143,711
Contributions	(82,775)
Total Activity in FY 2023	152,358
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$356,215</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97097  
 Submission Unit Name: INDIANAPOLIS (INDY) STEAM ACADEMY

Wages: \$299,729      Proportionate Share: 0.0000712

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$33,252	\$77,348

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$18,986	\$8,106
<b>Net Difference Between Projected and Actual</b>	29,836	0
<b>Change of Assumptions</b>	33,909	13,809
<b>Changes in Proportion and Differences Between</b>	5,375	675
<b>Total</b>	\$88,106	\$22,590

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$29,585
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	614
<b>Total</b>	\$30,199

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,676

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$9,642
<b>2025</b>	5,985
<b>2026</b>	22,902
<b>2027</b>	8,193
<b>2028</b>	4,219
<b>Thereafter</b>	14,575
<b>Total</b>	\$65,516

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$187,157	\$77,348	(\$11,413)

# TRF 1996 Net Pension Liability - Unaudited

## INDIANAPOLIS (INDY) STEAM ACADEMY - 97097

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$33,252</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,405
- Net Difference Between Projected and Actual Investment	19,270
- Change of Assumptions	3,969
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(71)
Pension Expense/Income	30,199
Contributions	(16,676)
Total Activity in FY 2023	44,096
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$77,348</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97098  
 Submission Unit Name: VANGUARD COLLEGIATE OF INDIANAPOLIS

Wages: \$211,481      Proportionate Share: 0.0000502

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$66,767	\$54,535

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$13,386	\$5,715
<b>Net Difference Between Projected and Actual</b>	21,036	0
<b>Change of Assumptions</b>	23,907	9,736
<b>Changes in Proportion and Differences Between</b>	17,397	15,519
<b>Total</b>	\$75,726	\$30,970

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$20,859
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	309
<b>Total</b>	\$21,168

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,712

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$6,674
<b>2025</b>	4,096
<b>2026</b>	16,023
<b>2027</b>	5,653
<b>2028</b>	2,851
<b>Thereafter</b>	9,459
<b>Total</b>	\$44,756

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$131,956	\$54,535	(\$8,047)

# TRF 1996 Net Pension Liability - Unaudited

VANGUARD COLLEGIATE OF INDIANAPOLIS - 97098

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$66,767</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	696
- Net Difference Between Projected and Actual Investment	(179)
- Change of Assumptions	(18,217)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,988)
Pension Expense/Income	21,168
Contributions	(12,712)
Total Activity in FY 2023	(12,232)
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$54,535</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97099  
 Submission Unit Name: LAWRENCE COUNTY INDEPENDENT SCHOOLS

Wages: \$532,721      Proportionate Share: 0.0001265

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$10,930	\$137,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$33,733	\$14,402
<b>Net Difference Between Projected and Actual</b>	53,010	0
<b>Change of Assumptions</b>	60,245	24,535
<b>Changes in Proportion and Differences Between</b>	6,399	5,373
<b>Total</b>	\$153,387	\$44,310

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$52,564
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	98
<b>Total</b>	\$52,662

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,386

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$16,142
<b>2025</b>	9,646
<b>2026</b>	39,701
<b>2027</b>	13,569
<b>2028</b>	6,508
<b>Thereafter</b>	23,511
<b>Total</b>	\$109,077

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$332,519	\$137,423	(\$20,278)

# TRF 1996 Net Pension Liability - Unaudited

## LAWRENCE COUNTY INDEPENDENT SCHOOLS - 97099

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$10,930</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,189
- Net Difference Between Projected and Actual Investment	49,537
- Change of Assumptions	30,408
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,083
Pension Expense/Income	52,662
Contributions	(27,386)
Total Activity in FY 2023	126,493
Net Pension Liability as of June 30, 2023	<b>\$137,423</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97100  
 Submission Unit Name: THE PATH SCHOOL

Wages: \$113,848      Proportionate Share: 0.0000270

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$15,869	\$29,331

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$7,200	\$3,074
<b>Net Difference Between Projected and Actual</b>	11,314	0
<b>Change of Assumptions</b>	12,859	5,237
<b>Changes in Proportion and Differences Between</b>	773	2,334
<b>Total</b>	\$32,146	\$10,645

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$11,219
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(195)
<b>Total</b>	\$11,024

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,675

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$3,230
<b>2025</b>	1,844
<b>2026</b>	8,259
<b>2027</b>	2,681
<b>2028</b>	1,174
<b>Thereafter</b>	4,313
<b>Total</b>	\$21,501

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$70,973	\$29,331	(\$4,328)

# TRF 1996 Net Pension Liability - Unaudited

## THE PATH SCHOOL - 97100

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$15,869</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,469
- Net Difference Between Projected and Actual Investment	6,272
- Change of Assumptions	(76)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	448
Pension Expense/Income	11,024
Contributions	(6,675)
Total Activity in FY 2023	13,462
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$29,331</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97101  
 Submission Unit Name: INDIANA AGRICULTURE AND TECHNOLOGY SCHOOL

Wages: \$84,489 Proportionate Share: 0.000201

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$10,930	\$21,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$5,360	\$2,288
<b>Net Difference Between Projected and Actual</b>	8,423	0
<b>Change of Assumptions</b>	9,572	3,898
<b>Changes in Proportion and Differences Between</b>	709	1,923
<b>Total</b>	\$24,064	\$8,109

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$8,352
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(152)
<b>Total</b>	\$8,200

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,069

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$2,397
<b>2025</b>	1,365
<b>2026</b>	6,140
<b>2027</b>	1,988
<b>2028</b>	866
<b>Thereafter</b>	3,199
<b>Total</b>	\$15,955

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$52,835	\$21,836	(\$3,222)

**TRF 1996 Net Pension Liability - Unaudited**  
**INDIANA AGRICULTURE AND TECHNOLOGY SCHOOL - 97101**

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$10,930</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,930
- Net Difference Between Projected and Actual Investment	4,950
- Change of Assumptions	372
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	523
Pension Expense/Income	8,200
Contributions	(5,069)
Total Activity in FY 2023	10,906
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$21,836</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97102  
 Submission Unit Name: SPRINGVILLE COMMUNITY ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

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

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>2028</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# TRF 1996 Net Pension Liability - Unaudited

## SPRINGVILLE COMMUNITY ACADEMY - 97102

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 97106  
 Submission Unit Name: CIRCLE CITY PREP, INC.

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

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

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>2028</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# TRF 1996 Net Pension Liability - Unaudited

CIRCLE CITY PREP, INC. - 97106

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 99000  
 Submission Unit Name: STATE OF INDIANA

Wages: \$13,995,390      Proportionate Share: 0.0033234

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$1,934,466	\$3,610,380

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$886,228	\$378,372
<b>Net Difference Between Projected and Actual</b>	1,392,668	0
<b>Change of Assumptions</b>	1,582,747	644,574
<b>Changes in Proportion and Differences Between</b>	85,604,404	214,781
<b>Total</b>	\$89,466,047	\$1,237,727

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$1,380,957
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	13,953,061
<b>Total</b>	\$15,334,018

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$820,053

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$14,374,531
<b>2025</b>	14,203,867
<b>2026</b>	14,993,470
<b>2027</b>	14,314,152
<b>2028</b>	14,128,654
<b>Thereafter</b>	16,213,646
<b>Total</b>	\$88,228,320

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,735,927	\$3,610,380	(\$532,747)

# TRF 1996 Net Pension Liability - Unaudited

STATE OF INDIANA - 99000

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,934,466</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	305,746
- Net Difference Between Projected and Actual Investment	778,001
- Change of Assumptions	(223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,921,575)
Pension Expense/Income	15,334,018
Contributions	(820,053)
Total Activity in FY 2023	1,675,914
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$3,610,380</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 99011  
 Submission Unit Name: INDIANA STATE TEACHERS RETIREMENT FUND

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

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

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2024</b>	\$0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>2028</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# TRF 1996 Net Pension Liability - Unaudited

## INDIANA STATE TEACHERS RETIREMENT FUND - 99011

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$0</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of June 30, 2023	<b>\$0</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 99019  
 Submission Unit Name: BALL STATE UNIVERSITY

Wages: \$27,873,800      Proportionate Share: 0.0066191

	June 30, 2022	June 30, 2023
<b>Net Pension Liability/(Asset)</b>	\$4,135,012	\$7,190,668

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$1,765,070	\$753,591
<b>Net Difference Between Projected and Actual</b>	2,773,729	0
<b>Change of Assumptions</b>	3,152,301	1,283,775
<b>Changes in Proportion and Differences Between</b>	429,866	1,012,274
<b>Total</b>	\$8,120,966	\$3,049,640

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$2,750,404
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(95,817)
<b>Total</b>	\$2,654,587

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,671,833

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2024</b>	\$743,609
<b>2025</b>	403,705
<b>2026</b>	1,976,335
<b>2027</b>	598,345
<b>2028</b>	228,890
<b>Thereafter</b>	1,120,442
<b>Total</b>	\$5,071,326

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,399,041	\$7,190,668	(\$1,061,053)

# TRF 1996 Net Pension Liability - Unaudited

BALL STATE UNIVERSITY - 99019

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$4,135,012</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	579,458
- Net Difference Between Projected and Actual Investment	1,459,849
- Change of Assumptions	(137,340)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	170,935
Pension Expense/Income	2,654,587
Contributions	(1,671,833)
Total Activity in FY 2023	3,055,656
<b>Net Pension Liability as of June 30, 2023</b>	<b>\$7,190,668</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2023

Submission Unit #: 99022  
 Submission Unit Name: VINCENNES UNIVERSITY

Wages: \$418,739      Proportionate Share: 0.0000994

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$61,236	\$107,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,506	\$11,317
Net Difference Between Projected and Actual	41,653	0
Change of Assumptions	47,339	19,279
Changes in Proportion and Differences Between	846	79,444
<b>Total</b>	<b>\$116,344</b>	<b>\$110,040</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,303
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,783)
<b>Total</b>	<b>\$27,520</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,263

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$1,178)
2025	(6,283)
2026	17,332
2027	(1,605)
2028	(7,159)
Thereafter	5,197
<b>Total</b>	<b>\$6,304</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$261,284	\$107,983	(\$15,934)

# TRF 1996 Net Pension Liability - Unaudited

VINCENNES UNIVERSITY - 99022

<b>Net Pension Liability as of June 30, 2022</b>	<b>\$61,236</b>
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,791
- Net Difference Between Projected and Actual Investment	22,196
- Change of Assumptions	(1,645)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,148
Pension Expense/Income	27,520
Contributions	(23,263)
Total Activity in FY 2023	46,747
Net Pension Liability as of June 30, 2023	<b>\$107,983</b>