

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$4,933,706      Proportionate Share: 0.0013537

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$99,219	(\$635,957)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$182,429	\$208,912
Net Difference Between Projected and Actual	0	1,130,287
Change of Assumptions	834,924	352,293
Changes in Proportion and Differences Between	57,561	175,655
<b>Total</b>	<b>\$1,074,914</b>	<b>\$1,867,147</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,503
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,062)
<b>Total</b>	<b>\$2,441</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$267,406

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$266,349)
2020	(232,602)
2021	(223,311)
2022	(292,826)
2023	28,797
Thereafter	194,058
<b>Total</b>	<b>(\$792,233)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,176,177	(\$635,957)	(\$2,097,461)

# TRF 1996 Net Pension Liability - Unaudited

## ADAMS CENTRAL COMM SCHOOLS - 1005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$99,219</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	128,747
- Net Difference Between Projected and Actual Investment	(1,288,288)
- Change of Assumptions	664,083
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,247
Pension Expense/Income	2,441
Contributions	(267,406)
Total Activity in FY 2018	(735,176)
Net Pension Liability as of June 30, 2021	<b>(\$635,957)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$4,507,182      Proportionate Share: 0.0012367

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$85,049	(\$580,992)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$166,662	\$190,856
Net Difference Between Projected and Actual	0	1,032,597
Change of Assumptions	762,762	321,844
Changes in Proportion and Differences Between	46,157	150,192
<b>Total</b>	<b>\$975,581</b>	<b>\$1,695,489</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,076
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,140)
<b>Total</b>	<b>\$1,936</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$241,987

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$243,621)
2020	(212,791)
2021	(204,303)
2022	(267,810)
2023	26,027
Thereafter	182,590
<b>Total</b>	<b>(\$719,908)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,074,520	(\$580,992)	(\$1,916,178)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH ADAMS SCHOOLS - 1006

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$85,049</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108,867
- Net Difference Between Projected and Actual Investment	(1,168,033)
- Change of Assumptions	596,457
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,719
Pension Expense/Income	1,936
Contributions	(241,987)
Total Activity in FY 2018	(666,041)
Net Pension Liability as of June 30, 2021	<b>(\$580,992)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$5,768,748      Proportionate Share: 0.0015828

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$123,645	(\$743,587)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$213,303	\$244,269
Net Difference Between Projected and Actual	0	1,321,577
Change of Assumptions	976,227	411,915
Changes in Proportion and Differences Between	42,150	205,424
<b>Total</b>	<b>\$1,231,680</b>	<b>\$2,183,185</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,295
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,717)
<b>Total</b>	<b>(\$422)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$311,114

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$314,701)
2020	(275,244)
2021	(264,380)
2022	(345,660)
2023	30,396
Thereafter	218,084
<b>Total</b>	<b>(\$951,505)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,375,233	(\$743,587)	(\$2,452,435)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH ADAMS COMM SCHOOLS - 1007

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$123,645</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	162,481
- Net Difference Between Projected and Actual Investment	(1,518,476)
- Change of Assumptions	790,436
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,863
Pension Expense/Income	(422)
Contributions	(311,114)
Total Activity in FY 2018	(867,232)
Net Pension Liability as of June 30, 2021	<b>(\$743,587)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$107,948,943      Proportionate Share: 0.0296189

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,230,930	(\$13,914,723)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,991,536	\$4,570,993
Net Difference Between Projected and Actual	0	24,730,633
Change of Assumptions	18,268,107	7,708,150
Changes in Proportion and Differences Between	2,174,285	5,657,028
<b>Total</b>	<b>\$24,433,928</b>	<b>\$42,666,804</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$361,075
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(419,517)
<b>Total</b>	<b>(\$58,442)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,831,724

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,939,517)
2020	(5,201,152)
2021	(4,997,858)
2022	(6,518,852)
2023	518,313
Thereafter	3,906,190
<b>Total</b>	<b>(\$18,232,876)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,734,700	(\$13,914,723)	(\$45,892,357)

# TRF 1996 Net Pension Liability - Unaudited

## FORT WAYNE COMM SCHOOLS - 2013

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$2,230,930</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,910,895
- Net Difference Between Projected and Actual Investment	(28,283,278)
- Change of Assumptions	14,639,919
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	476,977
Pension Expense/Income	(58,442)
Contributions	(5,831,724)
Total Activity in FY 2018	(16,145,653)
Net Pension Liability as of June 30, 2021	<b>(\$13,914,723)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$36,317,778      Proportionate Share: 0.0099648

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$775,144	(\$4,681,384)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,342,888	\$1,537,837
Net Difference Between Projected and Actual	0	8,320,222
Change of Assumptions	6,146,009	2,593,282
Changes in Proportion and Differences Between	256,138	1,132,814
<b>Total</b>	<b>\$7,745,035</b>	<b>\$13,584,155</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,478
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(110,548)
<b>Total</b>	<b>\$10,930</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,967,453

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,967,663)
2020	(1,719,252)
2021	(1,650,857)
2022	(2,162,570)
2023	204,967
Thereafter	1,456,255
<b>Total</b>	<b>(\$5,839,120)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,658,024	(\$4,681,384)	(\$15,439,741)

# TRF 1996 Net Pension Liability - Unaudited

## EAST ALLEN CO SCHOOLS - 2016

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$775,144</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,017,786
- Net Difference Between Projected and Actual Investment	(9,554,601)
- Change of Assumptions	4,970,324
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,486
Pension Expense/Income	10,930
Contributions	(1,967,453)
Total Activity in FY 2018	(5,456,528)
Net Pension Liability as of June 30, 2021	<b>(\$4,681,384)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$25,927,738      Proportionate Share: 0.0071140

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$538,150	(\$3,342,101)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$958,705	\$1,097,881
Net Difference Between Projected and Actual	0	5,939,914
Change of Assumptions	4,387,716	1,851,378
Changes in Proportion and Differences Between	354,105	774,957
<b>Total</b>	<b>\$5,700,526</b>	<b>\$9,664,130</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,725
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(42,303)
<b>Total</b>	<b>\$44,422</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,411,569

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,368,120)
2020	(1,190,776)
2021	(1,141,948)
2022	(1,507,267)
2023	182,953
Thereafter	1,061,554
<b>Total</b>	<b>(\$3,963,604)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,181,076	(\$3,342,101)	(\$11,022,632)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHWEST ALLEN CO SCHOOLS - 2017

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$538,150</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	702,774
- Net Difference Between Projected and Actual Investment	(6,796,891)
- Change of Assumptions	3,520,515
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,498
Pension Expense/Income	44,422
Contributions	(1,411,569)
Total Activity in FY 2018	(3,880,251)
Net Pension Liability as of June 30, 2021	<b>(\$3,342,101)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$29,145,023      Proportionate Share: 0.0079968

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$589,708	(\$3,756,833)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,077,674	\$1,234,121
Net Difference Between Projected and Actual	0	6,677,018
Change of Assumptions	4,932,202	2,081,122
Changes in Proportion and Differences Between	318,400	854,019
<b>Total</b>	<b>\$6,328,276</b>	<b>\$10,846,280</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$97,487
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(64,820)
<b>Total</b>	<b>\$32,667</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,580,207

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,555,163)
2020	(1,355,812)
2021	(1,300,925)
2022	(1,711,577)
2023	188,378
Thereafter	1,217,095
<b>Total</b>	<b>(\$4,518,004)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,948,106	(\$3,756,833)	(\$12,390,467)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF SOUTHWEST ALLEN CO - 2018

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$589,708</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	766,167
- Net Difference Between Projected and Actual Investment	(7,616,098)
- Change of Assumptions	3,929,547
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	121,383
Pension Expense/Income	32,667
Contributions	(1,580,207)
Total Activity in FY 2018	(4,346,541)
Net Pension Liability as of June 30, 2021	<b>(\$3,756,833)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$3,076,679      Proportionate Share: 0.0008442

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$65,081	(\$396,598)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$113,767	\$130,283
Net Difference Between Projected and Actual	0	704,874
Change of Assumptions	520,679	219,698
Changes in Proportion and Differences Between	29,991	107,192
<b>Total</b>	<b>\$664,437</b>	<b>\$1,162,047</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,291
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,792)
<b>Total</b>	<b>\$499</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$164,003

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$167,123)
2020	(146,078)
2021	(140,284)
2022	(183,636)
2023	16,941
Thereafter	122,570
<b>Total</b>	<b>(\$497,610)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$733,492	(\$396,598)	(\$1,308,027)

# TRF 1996 Net Pension Liability - Unaudited

## FLAT ROCK HAWCREEK SCHOOL CORP - 3011

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$65,081</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85,305
- Net Difference Between Projected and Actual Investment	(808,512)
- Change of Assumptions	420,002
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,030
Pension Expense/Income	499
Contributions	(164,003)
Total Activity in FY 2018	(461,679)
Net Pension Liability as of June 30, 2021	<b>(\$396,598)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$40,363,141      Proportionate Share: 0.0110748

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$847,832	(\$5,202,853)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,492,475	\$1,709,139
Net Difference Between Projected and Actual	0	9,247,029
Change of Assumptions	6,830,626	2,882,153
Changes in Proportion and Differences Between	225,843	1,354,723
<b>Total</b>	<b>\$8,548,944</b>	<b>\$15,193,044</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$135,010
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(143,228)
<b>Total</b>	<b>(\$8,218)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,192,171

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,207,206)
2020	(1,931,125)
2021	(1,855,111)
2022	(2,423,825)
2023	207,446
Thereafter	1,565,721
<b>Total</b>	<b>(\$6,644,100)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,622,459	(\$5,202,853)	(\$17,159,607)

# TRF 1996 Net Pension Liability - Unaudited

## BARTHOLOMEW CONS SCHOOL CORP - 3013

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$847,832</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,109,793
- Net Difference Between Projected and Actual Investment	(10,597,159)
- Change of Assumptions	5,499,003
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	138,067
Pension Expense/Income	(8,218)
Contributions	(2,192,171)
Total Activity in FY 2018	(6,050,685)
Net Pension Liability as of June 30, 2021	<b>(\$5,202,853)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$5,694,207      Proportionate Share: 0.0015624

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$118,400	(\$734,003)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$210,554	\$241,120
Net Difference Between Projected and Actual	0	1,304,543
Change of Assumptions	963,645	406,606
Changes in Proportion and Differences Between	27,530	207,768
<b>Total</b>	<b>\$1,201,729</b>	<b>\$2,160,037</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,047
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,674)
<b>Total</b>	<b>(\$3,627)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$308,179

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$313,854)
2020	(274,906)
2021	(264,182)
2022	(344,414)
2023	26,798
Thereafter	212,250
<b>Total</b>	<b>(\$958,308)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,357,508	(\$734,003)	(\$2,420,827)

# TRF 1996 Net Pension Liability - Unaudited

## BENTON COMM SCHOOL CORP - 4005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$118,400</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	154,673
- Net Difference Between Projected and Actual Investment	(1,493,089)
- Change of Assumptions	773,571
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,248
Pension Expense/Income	(3,627)
Contributions	(308,179)
Total Activity in FY 2018	(852,403)
Net Pension Liability as of June 30, 2021	<b>(\$734,003)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$4,802,280      Proportionate Share: 0.0013176

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$103,692	(\$618,998)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$177,564	\$203,341
Net Difference Between Projected and Actual	0	1,100,145
Change of Assumptions	812,659	342,898
Changes in Proportion and Differences Between	40,017	190,264
<b>Total</b>	<b>\$1,030,240</b>	<b>\$1,836,648</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,062
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,905)
<b>Total</b>	<b>(\$2,843)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$252,217

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$264,463)
2020	(231,616)
2021	(222,573)
2022	(290,234)
2023	22,817
Thereafter	179,661
<b>Total</b>	<b>(\$806,408)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,144,811	(\$618,998)	(\$2,041,527)

# TRF 1996 Net Pension Liability - Unaudited

## BLACKFORD CO SCHOOLS - 5003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$103,692</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	136,453
- Net Difference Between Projected and Actual Investment	(1,265,270)
- Change of Assumptions	659,395
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,792
Pension Expense/Income	(2,843)
Contributions	(252,217)
Total Activity in FY 2018	(722,690)
Net Pension Liability as of June 30, 2021	<b>(\$618,998)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$28,730,101      Proportionate Share: 0.0078829

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$607,642	(\$3,703,324)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,062,324	\$1,216,543
Net Difference Between Projected and Actual	0	6,581,916
Change of Assumptions	4,861,952	2,051,480
Changes in Proportion and Differences Between	271,256	879,231
<b>Total</b>	<b>\$6,195,532</b>	<b>\$10,729,170</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$96,098
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(74,413)
<b>Total</b>	<b>\$21,685</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,557,624

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,543,528)
2020	(1,347,017)
2021	(1,292,911)
2022	(1,697,715)
2023	175,183
Thereafter	1,172,350
<b>Total</b>	<b>(\$4,533,638)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,849,143	(\$3,703,324)	(\$12,213,987)

# TRF 1996 Net Pension Liability - Unaudited

## ZIONSVILLE COMM SCHOOLS - 6003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$607,642</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	796,453
- Net Difference Between Projected and Actual Investment	(7,549,555)
- Change of Assumptions	3,921,737
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,338
Pension Expense/Income	21,685
Contributions	(1,557,624)
Total Activity in FY 2018	(4,310,966)
Net Pension Liability as of June 30, 2021	<b>(\$3,703,324)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$13,239,811      Proportionate Share: 0.0036327

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$287,843	(\$1,706,614)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$489,554	\$560,623
Net Difference Between Projected and Actual	0	3,033,164
Change of Assumptions	2,240,548	945,389
Changes in Proportion and Differences Between	29,492	600,344
<b>Total</b>	<b>\$2,759,594</b>	<b>\$5,139,520</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,285
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(71,428)
<b>Total</b>	<b>(\$27,143)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$727,749

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$748,446)
2020	(657,887)
2021	(632,953)
2022	(819,500)
2023	43,591
Thereafter	435,269
<b>Total</b>	<b>(\$2,379,926)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,156,311	(\$1,706,614)	(\$5,628,608)

# TRF 1996 Net Pension Liability - Unaudited

## LEBANON COMM SCHOOL CORP - 6013

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$287,843</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	379,269
- Net Difference Between Projected and Actual Investment	(3,491,540)
- Change of Assumptions	1,821,571
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,135
Pension Expense/Income	(27,143)
Contributions	(727,749)
Total Activity in FY 2018	(1,994,457)
Net Pension Liability as of June 30, 2021	<b>(\$1,706,614)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$5,538,378      Proportionate Share: 0.0015196

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$119,452	(\$713,896)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$204,786	\$234,515
Net Difference Between Projected and Actual	0	1,268,807
Change of Assumptions	937,247	395,467
Changes in Proportion and Differences Between	18,642	188,588
<b>Total</b>	<b>\$1,160,675</b>	<b>\$2,087,377</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,525
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,977)
<b>Total</b>	<b>(\$2,452)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$298,905

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$304,179)
2020	(266,297)
2021	(255,867)
2022	(333,902)
2023	27,135
Thereafter	206,408
<b>Total</b>	<b>(\$926,702)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,320,321	(\$713,896)	(\$2,354,511)

# TRF 1996 Net Pension Liability - Unaudited

## WESTERN BOONE COMM SCHOOL CORP - 6015

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$119,452</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	157,157
- Net Difference Between Projected and Actual Investment	(1,459,028)
- Change of Assumptions	760,236
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,644
Pension Expense/Income	(2,452)
Contributions	(298,905)
Total Activity in FY 2018	(833,348)
Net Pension Liability as of June 30, 2021	<b>(\$713,896)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$7,103,095      Proportionate Share: 0.0019489

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$144,502	(\$915,578)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$262,640	\$300,768
Net Difference Between Projected and Actual	0	1,627,256
Change of Assumptions	1,202,027	507,190
Changes in Proportion and Differences Between	45,816	329,047
<b>Total</b>	<b>\$1,510,483</b>	<b>\$2,764,261</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,758
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$35,586)
<b>Total</b>	<b>(\$11,828)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$386,146

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$398,796)
2020	(350,213)
2021	(336,836)
2022	(436,916)
2023	26,126
Thereafter	242,857
<b>Total</b>	<b>(\$1,253,778)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,693,323	(\$915,578)	(\$3,019,680)

# TRF 1996 Net Pension Liability - Unaudited

## BROWN CO SCHOOL CORP - 7001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$144,502</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	187,950
- Net Difference Between Projected and Actual Investment	(1,857,369)
- Change of Assumptions	959,105
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,208
Pension Expense/Income	(11,828)
Contributions	(386,146)
Total Activity in FY 2018	(1,060,080)
Net Pension Liability as of June 30, 2021	<b>(\$915,578)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$3,613,769      Proportionate Share: 0.0009915

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$79,227	(\$465,799)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$133,618	\$153,015
Net Difference Between Projected and Actual	0	827,864
Change of Assumptions	611,529	258,032
Changes in Proportion and Differences Between	39,907	133,021
<b>Total</b>	<b>\$785,054</b>	<b>\$1,371,932</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,087
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,256)
<b>Total</b>	<b>\$1,831</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$198,750

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$195,040)
2020	(170,323)
2021	(163,518)
2022	(214,434)
2023	21,142
Thereafter	135,295
<b>Total</b>	<b>(\$586,878)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$861,475	(\$465,799)	(\$1,536,258)

# TRF 1996 Net Pension Liability - Unaudited

## CARROLL CONS SCHOOL CORP - 8006

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$79,227</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	104,555
- Net Difference Between Projected and Actual Investment	(954,029)
- Change of Assumptions	498,388
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,979
Pension Expense/Income	1,831
Contributions	(198,750)
Total Activity in FY 2018	(545,026)
Net Pension Liability as of June 30, 2021	<b>(\$465,799)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$4,246,777      Proportionate Share: 0.0011652

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$92,960	(\$547,402)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$157,026	\$179,822
Net Difference Between Projected and Actual	0	972,897
Change of Assumptions	718,663	303,237
Changes in Proportion and Differences Between	29,962	156,877
<b>Total</b>	<b>\$905,651</b>	<b>\$1,612,833</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,205
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,107)
<b>Total</b>	<b>(\$902)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$231,689

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$232,261)
2020	(203,214)
2021	(195,217)
2022	(255,052)
2023	21,787
Thereafter	156,775
<b>Total</b>	<b>(\$707,182)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,012,397	(\$547,402)	(\$1,805,394)

# TRF 1996 Net Pension Liability - Unaudited

## DELPHI COMM SCHOOL CORP - 8009

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$92,960</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	122,642
- Net Difference Between Projected and Actual Investment	(1,120,931)
- Change of Assumptions	585,433
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,085
Pension Expense/Income	(902)
Contributions	(231,689)
Total Activity in FY 2018	(640,362)
Net Pension Liability as of June 30, 2021	<b>(\$547,402)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$13,008,778      Proportionate Share: 0.0035693

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$287,235	(\$1,676,829)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$481,010	\$550,839
Net Difference Between Projected and Actual	0	2,980,227
Change of Assumptions	2,201,444	928,890
Changes in Proportion and Differences Between	14,290	654,143
<b>Total</b>	<b>\$2,696,744</b>	<b>\$5,114,099</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,512
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(80,214)
<b>Total</b>	<b>(\$36,702)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$702,305

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$745,415)
2020	(656,437)
2021	(631,938)
2022	(815,229)
2023	32,803
Thereafter	398,861
<b>Total</b>	<b>(\$2,417,355)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,101,225	(\$1,676,829)	(\$5,530,374)

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

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$287,235</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	379,559
- Net Difference Between Projected and Actual Investment	(3,437,635)
- Change of Assumptions	1,797,854
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,165
Pension Expense/Income	(36,702)
Contributions	(702,305)
Total Activity in FY 2018	(1,964,064)
Net Pension Liability as of June 30, 2021	<b>(\$1,676,829)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$3,192,753      Proportionate Share: 0.0008760

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$66,717	(\$411,538)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$118,053	\$135,190
Net Difference Between Projected and Actual	0	731,426
Change of Assumptions	540,292	227,974
Changes in Proportion and Differences Between	27,998	116,061
<b>Total</b>	<b>\$686,343</b>	<b>\$1,210,651</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,679
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,795)
<b>Total</b>	<b>(\$116)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,775

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$174,052)
2020	(152,214)
2021	(146,202)
2022	(191,186)
2023	16,947
Thereafter	122,399
<b>Total</b>	<b>(\$524,308)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$761,122	(\$411,538)	(\$1,357,299)

# TRF 1996 Net Pension Liability - Unaudited

## PIONEER REGIONAL SCHOOL CORP - 9002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$66,717</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87,245
- Net Difference Between Projected and Actual Investment	(837,670)
- Change of Assumptions	434,332
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,729
Pension Expense/Income	(116)
Contributions	(168,775)
Total Activity in FY 2018	(478,255)
Net Pension Liability as of June 30, 2021	<b>(\$411,538)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 9003  
 Submission Unit Name: SOUTHEASTERN

Wages: \$4,060,636      Proportionate Share: 0.0011142

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$87,450	(\$523,442)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$150,153	\$171,951
Net Difference Between Projected and Actual	0	930,314
Change of Assumptions	687,207	289,964
Changes in Proportion and Differences Between	54,851	146,650
<b>Total</b>	<b>\$892,211</b>	<b>\$1,538,879</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,583
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,595)
<b>Total</b>	<b>\$988</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$220,551

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$220,246)
2020	(192,470)
2021	(184,822)
2022	(242,039)
2023	22,679
Thereafter	170,230
<b>Total</b>	<b>(\$646,668)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$968,085	(\$523,442)	(\$1,726,373)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHEASTERN - 9003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$87,450</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	115,020
- Net Difference Between Projected and Actual Investment	(1,069,573)
- Change of Assumptions	557,172
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,052
Pension Expense/Income	988
Contributions	(220,551)
Total Activity in FY 2018	(610,892)
Net Pension Liability as of June 30, 2021	<b>(\$523,442)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$335,317	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	221,148	1,488,526
<b>Total</b>	<b>\$221,148</b>	<b>\$1,488,526</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): \$100,924

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$144,669)
2020	(144,669)
2021	(144,669)
2022	(144,669)
2023	(144,672)
Thereafter	(544,030)
<b>Total</b>	<b>(1,267,378)</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, 2020</b>	<b>\$335,317</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	524,613
- Net Difference Between Projected and Actual Investment	(533,975)
- Change of Assumptions	613,233
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(693,595)
Pension Expense/Income	(144,669)
Contributions	(100,924)
Total Activity in FY 2018	(335,317)
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$5,096,558      Proportionate Share: 0.0013984

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	(\$656,957)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$188,453	\$215,811
Net Difference Between Projected and Actual	0	1,167,610
Change of Assumptions	862,494	363,926
Changes in Proportion and Differences Between	276,006	12,071
<b>Total</b>	<b>\$1,326,953</b>	<b>\$1,759,418</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,047
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,991
<b>Total</b>	<b>\$45,038</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$269,530

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$232,627)
2020	(197,767)
2021	(188,169)
2022	(259,979)
2023	72,267
Thereafter	373,810
<b>Total</b>	<b>(\$432,465)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,215,015	(\$656,957)	(\$2,166,720)

# TRF 1996 Net Pension Liability - Unaudited

## BORDEN-HENRYVILLE SCHOOL CORPOATION - 10001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,358)
- Net Difference Between Projected and Actual Investment	(1,167,610)
- Change of Assumptions	498,568
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	263,935
Pension Expense/Income	45,038
Contributions	(269,530)
Total Activity in FY 2018	(656,957)
Net Pension Liability as of June 30, 2021	<b>(\$656,957)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$9,046,611      Proportionate Share: 0.0024822

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	(\$1,166,118)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$334,509	\$383,070
Net Difference Between Projected and Actual	0	2,072,541
Change of Assumptions	1,530,951	645,978
Changes in Proportion and Differences Between	489,921	32,348
<b>Total</b>	<b>\$2,355,381</b>	<b>\$3,133,937</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,260
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	48,523
<b>Total</b>	<b>\$78,783</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$466,345

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$414,078)
2020	(352,200)
2021	(335,163)
2022	(462,629)
2023	127,118
Thereafter	658,396
<b>Total</b>	<b>(\$778,556)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,156,686	(\$1,166,118)	(\$3,845,990)

# TRF 1996 Net Pension Liability - Unaudited

## SILVER CREEK SCHOOL CORPORATION - 10002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(48,561)
- Net Difference Between Projected and Actual Investment	(2,072,541)
- Change of Assumptions	884,973
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	457,573
Pension Expense/Income	78,783
Contributions	(466,345)
Total Activity in FY 2018	(1,166,118)
Net Pension Liability as of June 30, 2021	<b>(\$1,166,118)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$4,371,367 Proportionate Share: 0.0011994

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$96,413	(\$563,469)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$161,635	\$185,100
Net Difference Between Projected and Actual	0	1,001,452
Change of Assumptions	739,756	312,137
Changes in Proportion and Differences Between	9,218	246,192
<b>Total</b>	<b>\$910,609</b>	<b>\$1,744,881</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,622
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,236)
<b>Total</b>	<b>(\$14,614)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$226,616

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$252,764)
2020	(222,864)
2021	(214,632)
2022	(276,224)
2023	8,744
Thereafter	123,468
<b>Total</b>	<b>(\$834,272)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,042,112	(\$563,469)	(\$1,858,384)

# TRF 1996 Net Pension Liability - Unaudited

## CLARKSVILLE COMM SCHOOL CORP - 10013

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$96,413</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	127,376
- Net Difference Between Projected and Actual Investment	(1,154,984)
- Change of Assumptions	603,940
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,016
Pension Expense/Income	(14,614)
Contributions	(226,616)
Total Activity in FY 2018	(659,882)
Net Pension Liability as of June 30, 2021	<b>(\$563,469)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$39,748,938      Proportionate Share: 0.0109063

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$793,008	(\$5,123,693)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,469,767	\$1,683,135
Net Difference Between Projected and Actual	0	9,106,338
Change of Assumptions	6,726,700	2,838,302
Changes in Proportion and Differences Between	176,839	1,659,411
<b>Total</b>	<b>\$8,373,306</b>	<b>\$15,287,186</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$132,955
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(184,009)
<b>Total</b>	<b>(\$51,054)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,091,906

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,216,588)
2020	(1,944,706)
2021	(1,869,849)
2022	(2,429,911)
2023	161,327
Thereafter	1,385,847
<b>Total</b>	<b>(\$6,913,880)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,476,056	(\$5,123,693)	(\$16,898,528)

# TRF 1996 Net Pension Liability - Unaudited

## GREATER CLARK CO SCHOOLS - 10016

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$793,008</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,027,316
- Net Difference Between Projected and Actual Investment	(10,369,164)
- Change of Assumptions	5,338,665
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	229,442
Pension Expense/Income	(51,054)
Contributions	(2,091,906)
Total Activity in FY 2018	(5,916,701)
Net Pension Liability as of June 30, 2021	<b>(\$5,123,693)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$15,779,248      Proportionate Share: 0.0043295

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$334,795	(\$2,033,965)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$583,457	\$668,158
Net Difference Between Projected and Actual	0	3,614,965
Change of Assumptions	2,670,314	1,126,728
Changes in Proportion and Differences Between	136,173	563,327
<b>Total</b>	<b>\$3,389,944</b>	<b>\$5,973,178</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,780
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$51,665)
<b>Total</b>	<b>\$1,115</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$864,959

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$858,544)
2020	(750,614)
2021	(720,898)
2022	(943,227)
2023	85,415
Thereafter	604,634
<b>Total</b>	<b>(\$2,583,234)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,761,733	(\$2,033,965)	(\$6,708,249)

# TRF 1996 Net Pension Liability - Unaudited

## CLAY COMMUNITY SCHOOLS - 11015

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$334,795</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	439,094
- Net Difference Between Projected and Actual Investment	(4,148,109)
- Change of Assumptions	2,155,864
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,235
Pension Expense/Income	1,115
Contributions	(864,959)
Total Activity in FY 2018	(2,368,760)
Net Pension Liability as of June 30, 2021	<b>(\$2,033,965)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$3,285,368      Proportionate Share: 0.0009014

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$71,799	(\$423,471)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$121,476	\$139,110
Net Difference Between Projected and Actual	0	752,634
Change of Assumptions	555,958	234,584
Changes in Proportion and Differences Between	22,506	172,001
<b>Total</b>	<b>\$699,940</b>	<b>\$1,298,329</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,989
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,957)
<b>Total</b>	<b>(\$7,968)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$180,609

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$186,948)
2020	(164,477)
2021	(158,290)
2022	(204,579)
2023	9,580
Thereafter	106,325
<b>Total</b>	<b>(\$598,389)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$783,191	(\$423,471)	(\$1,396,655)

# TRF 1996 Net Pension Liability - Unaudited

## CLINTON CENTRAL SCHOOL CORP - 12001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$71,799</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	94,697
- Net Difference Between Projected and Actual Investment	(866,970)
- Change of Assumptions	452,681
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,899
Pension Expense/Income	(7,968)
Contributions	(180,609)
Total Activity in FY 2018	(495,270)
Net Pension Liability as of June 30, 2021	<b>(\$423,471)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$3,569,895      Proportionate Share: 0.0009795

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$76,281	(\$460,161)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$132,001	\$151,163
Net Difference Between Projected and Actual	0	817,845
Change of Assumptions	604,128	254,909
Changes in Proportion and Differences Between	30,901	123,331
<b>Total</b>	<b>\$767,030</b>	<b>\$1,347,248</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,941
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,109)
<b>Total</b>	<b>\$832</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$196,344

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$193,656)
2020	(169,238)
2021	(162,515)
2022	(212,815)
2023	19,911
Thereafter	138,095
<b>Total</b>	<b>(\$580,218)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$851,049	(\$460,161)	(\$1,517,665)

# TRF 1996 Net Pension Liability - Unaudited

## CLINTON PRAIRIE SCHOOL - 12002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$76,281</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,182
- Net Difference Between Projected and Actual Investment	(939,318)
- Change of Assumptions	488,722
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,484
Pension Expense/Income	832
Contributions	(196,344)
Total Activity in FY 2018	(536,442)
Net Pension Liability as of June 30, 2021	<b>(\$460,161)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$3,019,006      Proportionate Share: 0.0008284

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$65,423	(\$389,176)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,638	\$127,844
Net Difference Between Projected and Actual	0	691,682
Change of Assumptions	510,934	215,586
Changes in Proportion and Differences Between	25,866	113,413
<b>Total</b>	<b>\$648,438</b>	<b>\$1,148,525</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,099
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,460)
<b>Total</b>	<b>(\$361)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,045

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$164,846)
2020	(144,195)
2021	(138,509)
2022	(181,049)
2023	15,765
Thereafter	112,747
<b>Total</b>	<b>(\$500,087)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$719,764	(\$389,176)	(\$1,283,546)

# TRF 1996 Net Pension Liability - Unaudited

## ROSSVILLE CONS SCHOOL - 12003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$65,423</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86,151
- Net Difference Between Projected and Actual Investment	(795,866)
- Change of Assumptions	414,996
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,526
Pension Expense/Income	(361)
Contributions	(166,045)
Total Activity in FY 2018	(454,599)
Net Pension Liability as of June 30, 2021	<b>(\$389,176)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$11,827,195      Proportionate Share: 0.0032451

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$254,999	(\$1,524,522)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$437,320	\$500,806
Net Difference Between Projected and Actual	0	2,709,533
Change of Assumptions	2,001,487	844,519
Changes in Proportion and Differences Between	1,305	517,373
<b>Total</b>	<b>\$2,440,112</b>	<b>\$4,572,231</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,560
Specific Liabilities of Individual Employers	\$29,000
Net Amortization of Deferred Amounts from Changes in	(64,930)
<b>Total</b>	<b>\$3,630</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$671,548

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$669,711)
2020	(588,814)
2021	(566,541)
2022	(733,184)
2023	37,823
Thereafter	388,308
<b>Total</b>	<b>(\$2,132,119)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,819,540	(\$1,524,522)	(\$5,028,049)

# TRF 1996 Net Pension Liability - Unaudited

## COMM SCHOOLS OF FRANKFORT - 12004

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$254,999</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	335,467
- Net Difference Between Projected and Actual Investment	(3,115,606)
- Change of Assumptions	1,623,314
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,222
Pension Expense/Income	3,630
Contributions	(671,548)
Total Activity in FY 2018	(1,779,521)
Net Pension Liability as of June 30, 2021	<b>(\$1,524,522)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$4,898,469      Proportionate Share: 0.0013440

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$105,384	(\$631,400)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$181,122	\$207,415
Net Difference Between Projected and Actual	0	1,122,188
Change of Assumptions	828,942	349,768
Changes in Proportion and Differences Between	44,301	194,306
<b>Total</b>	<b>\$1,054,365</b>	<b>\$1,873,677</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,384
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,049)
<b>Total</b>	<b>(\$1,665)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$266,985

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$268,525)
2020	(235,020)
2021	(225,796)
2022	(294,813)
2023	24,514
Thereafter	180,328
<b>Total</b>	<b>(\$819,312)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,167,749	(\$631,400)	(\$2,082,431)

# TRF 1996 Net Pension Liability - Unaudited

## CRAWFORD COUNTY COMM SCHOOL CORP - 13009

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$105,384</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	138,583
- Net Difference Between Projected and Actual Investment	(1,290,006)
- Change of Assumptions	671,902
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,387
Pension Expense/Income	(1,665)
Contributions	(266,985)
Total Activity in FY 2018	(736,784)
Net Pension Liability as of June 30, 2021	<b>(\$631,400)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$6,184,781      Proportionate Share: 0.0016970

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$138,735	(\$797,237)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$228,693	\$261,893
Net Difference Between Projected and Actual	0	1,416,929
Change of Assumptions	1,046,662	441,635
Changes in Proportion and Differences Between	20,677	231,416
<b>Total</b>	<b>\$1,296,032</b>	<b>\$2,351,873</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,688
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,743)
<b>Total</b>	<b>(\$6,055)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$336,743

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$343,009)
2020	(300,705)
2021	(289,058)
2022	(376,202)
2023	26,986
Thereafter	226,147
<b>Total</b>	<b>(\$1,055,841)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,474,457	(\$797,237)	(\$2,629,380)

# TRF 1996 Net Pension Liability - Unaudited

## WASHINGTON COMM SCHOOLS - 14009

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$138,735</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	183,854
- Net Difference Between Projected and Actual Investment	(1,637,857)
- Change of Assumptions	858,747
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,082
Pension Expense/Income	(6,055)
Contributions	(336,743)
Total Activity in FY 2018	(935,972)
Net Pension Liability as of June 30, 2021	<b>(\$797,237)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$3,114,105      Proportionate Share: 0.0008544

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$66,577	(\$401,390)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$115,142	\$131,857
Net Difference Between Projected and Actual	0	713,391
Change of Assumptions	526,970	222,353
Changes in Proportion and Differences Between	30,241	100,054
<b>Total</b>	<b>\$672,353</b>	<b>\$1,167,655</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,416
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,902)
<b>Total</b>	<b>\$2,514</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,269

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$167,135)
2020	(145,836)
2021	(139,972)
2022	(183,847)
2023	19,154
Thereafter	122,334
<b>Total</b>	<b>(\$495,302)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$742,355	(\$401,390)	(\$1,323,831)

# TRF 1996 Net Pension Liability - Unaudited

## BARR REEVE COMM SCHOOLS - 14010

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$66,577</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87,446
- Net Difference Between Projected and Actual Investment	(819,412)
- Change of Assumptions	426,374
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,380
Pension Expense/Income	2,514
Contributions	(171,269)
Total Activity in FY 2018	(467,967)
Net Pension Liability as of June 30, 2021	<b>(\$401,390)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$3,990,450      Proportionate Share: 0.0010949

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$85,423	(\$514,375)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$147,552	\$168,973
Net Difference Between Projected and Actual	0	914,199
Change of Assumptions	675,304	284,941
Changes in Proportion and Differences Between	36,292	129,559
<b>Total</b>	<b>\$859,148</b>	<b>\$1,497,672</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,348
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,885)
<b>Total</b>	<b>\$1,463</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$217,920

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$215,939)
2020	(188,644)
2021	(181,129)
2022	(237,354)
2023	22,778
Thereafter	161,764
<b>Total</b>	<b>(\$638,524)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$951,316	(\$514,375)	(\$1,696,469)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH DAVIESS CO COMM SCHOOLS - 14011

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$85,423</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	112,226
- Net Difference Between Projected and Actual Investment	(1,050,231)
- Change of Assumptions	546,586
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,078
Pension Expense/Income	1,463
Contributions	(217,920)
Total Activity in FY 2018	(599,798)
Net Pension Liability as of June 30, 2021	<b>(\$514,375)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$474,162      Proportionate Share: 0.0001301

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$10,538	(\$61,120)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,533	\$20,078
Net Difference Between Projected and Actual	0	108,628
Change of Assumptions	80,242	33,858
Changes in Proportion and Differences Between	10,102	19,701
<b>Total</b>	<b>\$107,877</b>	<b>\$182,265</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,586
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,147)
<b>Total</b>	<b>\$439</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,078

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$25,392)
2020	(22,149)
2021	(21,256)
2022	(27,937)
2023	2,970
Thereafter	19,376
<b>Total</b>	<b>(\$74,388)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$113,039	(\$61,120)	(\$201,581)

# TRF 1996 Net Pension Liability - Unaudited

## TWIN RIVERS VOCATIONAL - 14025

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$10,538</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,941
- Net Difference Between Projected and Actual Investment	(125,409)
- Change of Assumptions	65,656
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(207)
Pension Expense/Income	439
Contributions	(26,078)
Total Activity in FY 2018	(71,658)
Net Pension Liability as of June 30, 2021	<b>(\$61,120)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$7,192,693      Proportionate Share: 0.0019735

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$156,942	(\$927,135)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$265,955	\$304,564
Net Difference Between Projected and Actual	0	1,647,796
Change of Assumptions	1,217,199	513,592
Changes in Proportion and Differences Between	22,100	297,057
<b>Total</b>	<b>\$1,505,254</b>	<b>\$2,763,009</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,058
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,115)
<b>Total</b>	<b>(\$10,057)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$380,875

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$401,911)
2020	(352,714)
2021	(339,169)
2022	(440,512)
2023	28,370
Thereafter	248,181
<b>Total</b>	<b>(\$1,257,755)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,714,697	(\$927,135)	(\$3,057,796)

# TRF 1996 Net Pension Liability - Unaudited

## LAWRENCEBURG COMM SCHOOLS CORP - 15018

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$156,942</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	206,931
- Net Difference Between Projected and Actual Investment	(1,897,718)
- Change of Assumptions	990,624
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,018
Pension Expense/Income	(10,057)
Contributions	(380,875)
Total Activity in FY 2018	(1,084,077)
Net Pension Liability as of June 30, 2021	<b>(\$927,135)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$7,059,750      Proportionate Share: 0.0019370

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$175,866	(\$909,987)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$261,036	\$298,931
Net Difference Between Projected and Actual	0	1,617,320
Change of Assumptions	1,194,687	504,093
Changes in Proportion and Differences Between	32,234	394,844
<b>Total</b>	<b>\$1,487,957</b>	<b>\$2,815,188</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,613
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,276)
<b>Total</b>	<b>(\$20,663)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$362,410

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$405,270)
2020	(356,982)
2021	(343,688)
2022	(443,157)
2023	17,053
Thereafter	204,813
<b>Total</b>	<b>(\$1,327,231)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,682,983	(\$909,987)	(\$3,001,242)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH DEARBORN COMM SCHOOLS CORP - 15020

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$175,866</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	237,252
- Net Difference Between Projected and Actual Investment	(1,897,377)
- Change of Assumptions	1,012,219
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54,874)
Pension Expense/Income	(20,663)
Contributions	(362,410)
Total Activity in FY 2018	(1,085,853)
Net Pension Liability as of June 30, 2021	<b>(\$909,987)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$6,851,160      Proportionate Share: 0.0018798

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$147,144	(\$883,115)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$253,328	\$290,104
Net Difference Between Projected and Actual	0	1,569,560
Change of Assumptions	1,159,408	489,207
Changes in Proportion and Differences Between	51,969	243,824
<b>Total</b>	<b>\$1,464,705</b>	<b>\$2,592,695</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,916
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,315)
<b>Total</b>	<b>\$601</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$372,651

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$372,648)
2020	(325,787)
2021	(312,885)
2022	(409,417)
2023	37,210
Thereafter	255,537
<b>Total</b>	<b>(\$1,127,990)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,633,284	(\$883,115)	(\$2,912,615)

# TRF 1996 Net Pension Liability - Unaudited

## DECATUR CO COMM SCHOOLS - 16001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$147,144</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	193,436
- Net Difference Between Projected and Actual Investment	(1,803,880)
- Change of Assumptions	939,301
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,934
Pension Expense/Income	601
Contributions	(372,651)
Total Activity in FY 2018	(1,030,259)
Net Pension Liability as of June 30, 2021	<b>(\$883,115)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$7,214,758      Proportionate Share: 0.0019796

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$154,385	(\$930,000)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$266,777	\$305,506
Net Difference Between Projected and Actual	0	1,652,889
Change of Assumptions	1,220,962	515,180
Changes in Proportion and Differences Between	18,662	233,247
<b>Total</b>	<b>\$1,506,401</b>	<b>\$2,706,822</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,133
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,661)
<b>Total</b>	<b>(\$2,528)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$395,093

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$395,595)
2020	(346,246)
2021	(332,658)
2022	(434,315)
2023	36,024
Thereafter	272,369
<b>Total</b>	<b>(\$1,200,421)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,719,997	(\$930,000)	(\$3,067,248)

# TRF 1996 Net Pension Liability - Unaudited

## GREENSBURG COMMUNITY SCHOOLS - 16002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$154,385</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	202,811
- Net Difference Between Projected and Actual Investment	(1,898,740)
- Change of Assumptions	988,124
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,041
Pension Expense/Income	(2,528)
Contributions	(395,093)
Total Activity in FY 2018	(1,084,385)
Net Pension Liability as of June 30, 2021	<b>(\$930,000)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$8,945,270 Proportionate Share: 0.0024544

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$187,962	(\$1,153,058)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$330,763	\$378,780
Net Difference Between Projected and Actual	0	2,049,329
Change of Assumptions	1,513,805	638,744
Changes in Proportion and Differences Between	57,627	279,539
<b>Total</b>	<b>\$1,902,195</b>	<b>\$3,346,392</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,921
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,077)
<b>Total</b>	<b>\$2,844</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$486,320

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$484,496)
2020	(423,311)
2021	(406,465)
2022	(532,503)
2023	50,636
Thereafter	351,942
<b>Total</b>	<b>(\$1,444,197)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,132,532	(\$1,153,058)	(\$3,802,916)

# TRF 1996 Net Pension Liability - Unaudited

## DEKALB CO EASTERN COMM SCHOOL DIST - 17001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$187,962</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	246,055
- Net Difference Between Projected and Actual Investment	(2,348,649)
- Change of Assumptions	1,218,809
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,241
Pension Expense/Income	2,844
Contributions	(486,320)
Total Activity in FY 2018	(1,341,020)
Net Pension Liability as of June 30, 2021	<b>(\$1,153,058)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$5,351,920      Proportionate Share: 0.0014685

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$113,193	(\$689,890)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$197,900	\$226,629
Net Difference Between Projected and Actual	0	1,226,141
Change of Assumptions	905,730	382,169
Changes in Proportion and Differences Between	10,100	208,567
<b>Total</b>	<b>\$1,113,730</b>	<b>\$2,043,506</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,902
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,394)
<b>Total</b>	<b>(\$7,492)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$294,343

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$299,073)
2020	(262,466)
2021	(252,386)
2022	(327,797)
2023	21,103
Thereafter	190,843
<b>Total</b>	<b>(\$929,776)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,275,922	(\$689,890)	(\$2,275,335)

# TRF 1996 Net Pension Liability - Unaudited

## GARRETT KEYSER BUTLER COMM SCHOOLS - 17004

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$113,193</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148,366
- Net Difference Between Projected and Actual Investment	(1,406,396)
- Change of Assumptions	730,571
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,211
Pension Expense/Income	(7,492)
Contributions	(294,343)
Total Activity in FY 2018	(803,083)
Net Pension Liability as of June 30, 2021	<b>(\$689,890)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$11,291,497      Proportionate Share: 0.0030981

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$246,363	(\$1,455,463)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$417,510	\$478,120
Net Difference Between Projected and Actual	0	2,586,793
Change of Assumptions	1,910,821	806,263
Changes in Proportion and Differences Between	24,459	486,091
<b>Total</b>	<b>\$2,352,790</b>	<b>\$4,357,267</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,768
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(58,426)
<b>Total</b>	<b>(20,658)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$616,654

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$635,811)
2020	(558,579)
2021	(537,314)
2022	(696,408)
2023	39,673
Thereafter	383,962
<b>Total</b>	<b>(2,004,477)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,691,818	(\$1,455,463)	(\$4,800,283)

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

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$246,363</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	324,832
- Net Difference Between Projected and Actual Investment	(2,979,114)
- Change of Assumptions	1,555,111
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,657
Pension Expense/Income	(20,658)
Contributions	(616,654)
Total Activity in FY 2018	(1,701,826)
Net Pension Liability as of June 30, 2021	<b>(\$1,455,463)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$2,649,191      Proportionate Share: 0.0007269

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$57,310	(\$341,492)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,959	\$112,180
Net Difference Between Projected and Actual	0	606,933
Change of Assumptions	448,332	189,172
Changes in Proportion and Differences Between	19,518	105,166
<b>Total</b>	<b>\$565,809</b>	<b>\$1,013,451</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,861
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,007)
<b>Total</b>	<b>(\$2,146)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,200

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$146,476)
2020	(128,356)
2021	(123,366)
2022	(160,694)
2023	12,015
Thereafter	99,235
<b>Total</b>	<b>(\$447,642)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$631,575	(\$341,492)	(\$1,126,279)

# TRF 1996 Net Pension Liability - Unaudited

## COWAN COMM SCHOOL CORP - 18005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$57,310</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,442
- Net Difference Between Projected and Actual Investment	(698,196)
- Change of Assumptions	363,970
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,328
Pension Expense/Income	(2,146)
Contributions	(144,200)
Total Activity in FY 2018	(398,802)
Net Pension Liability as of June 30, 2021	<b>(\$341,492)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$2,918,974      Proportionate Share: 0.0008009

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$61,020	(\$376,256)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$107,932	\$123,600
Net Difference Between Projected and Actual	0	668,720
Change of Assumptions	493,973	208,430
Changes in Proportion and Differences Between	32,702	119,539
<b>Total</b>	<b>\$634,607</b>	<b>\$1,120,289</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,764
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,688)
<b>Total</b>	<b>(\$1,924)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,269

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$160,949)
2020	(140,983)
2021	(135,486)
2022	(176,614)
2023	13,673
Thereafter	114,677
<b>Total</b>	<b>(\$485,682)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$695,871	(\$376,256)	(\$1,240,937)

# TRF 1996 Net Pension Liability - Unaudited

## DALEVILLE COMM SCHOOLS - 18008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$61,020</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79,799
- Net Difference Between Projected and Actual Investment	(765,891)
- Change of Assumptions	397,137
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,872
Pension Expense/Income	(1,924)
Contributions	(158,269)
Total Activity in FY 2018	(437,276)
Net Pension Liability as of June 30, 2021	<b>(\$376,256)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$17,148,753      Proportionate Share: 0.0047053

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$360,040	(\$2,210,512)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$634,101	\$726,154
Net Difference Between Projected and Actual	0	3,928,743
Change of Assumptions	2,902,097	1,224,527
Changes in Proportion and Differences Between	59,738	1,229,944
<b>Total</b>	<b>\$3,595,936</b>	<b>\$7,109,368</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,361
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(149,857)
<b>Total</b>	<b>(\$92,496)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$894,797

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,026,771)
2020	(909,474)
2021	(877,178)
2022	(1,118,805)
2023	(873)
Thereafter	419,669
<b>Total</b>	<b>(\$3,513,432)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,088,251	(\$2,210,512)	(\$7,290,524)

# TRF 1996 Net Pension Liability - Unaudited

## MUNCIE COMM SCHOOLS - 18012

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$360,040</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	471,239
- Net Difference Between Projected and Actual Investment	(4,502,088)
- Change of Assumptions	2,336,016
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111,574
Pension Expense/Income	(92,496)
Contributions	(894,797)
Total Activity in FY 2018	(2,570,552)
Net Pension Liability as of June 30, 2021	<b>(\$2,210,512)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$3,342,282      Proportionate Share: 0.0009171

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$69,952	(\$430,846)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,591	\$141,533
Net Difference Between Projected and Actual	0	765,743
Change of Assumptions	565,642	238,670
Changes in Proportion and Differences Between	14,821	122,869
<b>Total</b>	<b>\$704,054</b>	<b>\$1,268,815</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,180
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,691)
<b>Total</b>	<b>(\$2,511)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$181,773

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$184,608)
2020	(161,745)
2021	(155,451)
2022	(202,546)
2023	15,349
Thereafter	124,240
<b>Total</b>	<b>(\$564,761)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$796,832	(\$430,846)	(\$1,420,981)

# TRF 1996 Net Pension Liability - Unaudited

## WES-DEL COMMUNITY SCHOOLS - 18014

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$69,952</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,500
- Net Difference Between Projected and Actual Investment	(877,138)
- Change of Assumptions	454,901
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,223
Pension Expense/Income	(2,511)
Contributions	(181,773)
Total Activity in FY 2018	(500,798)
Net Pension Liability as of June 30, 2021	<b>(\$430,846)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$4,319,879      Proportionate Share: 0.0011853

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$91,931	(\$556,844)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$159,735	\$182,924
Net Difference Between Projected and Actual	0	989,680
Change of Assumptions	731,060	308,468
Changes in Proportion and Differences Between	16,668	158,279
<b>Total</b>	<b>\$907,463</b>	<b>\$1,639,351</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,450
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,686)
<b>Total</b>	<b>(\$2,236)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$229,159

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$237,589)
2020	(208,041)
2021	(199,906)
2022	(260,773)
2023	20,840
Thereafter	153,581
<b>Total</b>	<b>(\$731,888)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,029,861	(\$556,844)	(\$1,836,537)

# TRF 1996 Net Pension Liability - Unaudited

## LIBERTY PERRY COMM SCHOOL - 18015

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$91,931</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120,640
- Net Difference Between Projected and Actual Investment	(1,136,076)
- Change of Assumptions	590,717
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,339
Pension Expense/Income	(2,236)
Contributions	(229,159)
Total Activity in FY 2018	(648,775)
Net Pension Liability as of June 30, 2021	<b>(\$556,844)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$9,434,120 Proportionate Share: 0.0025885

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$189,716	(\$1,216,057)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$348,834	\$399,475
Net Difference Between Projected and Actual	0	2,161,297
Change of Assumptions	1,596,514	673,642
Changes in Proportion and Differences Between	147,683	268,655
<b>Total</b>	<b>\$2,093,031</b>	<b>\$3,503,069</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,556
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,151)
<b>Total</b>	<b>\$15,405</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$518,364

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$498,563)
2020	(434,035)
2021	(416,268)
2022	(549,193)
2023	65,806
Thereafter	422,215
<b>Total</b>	<b>(\$1,410,038)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,249,046	(\$1,216,057)	(\$4,010,695)

# TRF 1996 Net Pension Liability - Unaudited

## YORKTOWN COMMUNITY SCHOOLS - 18016

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$189,716</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	246,174
- Net Difference Between Projected and Actual Investment	(2,463,410)
- Change of Assumptions	1,269,827
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,595
Pension Expense/Income	15,405
Contributions	(518,364)
Total Activity in FY 2018	(1,405,773)
Net Pension Liability as of June 30, 2021	<b>(\$1,216,057)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$8,862,117      Proportionate Share: 0.0024316

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$184,166	(\$1,142,346)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$327,690	\$375,261
Net Difference Between Projected and Actual	0	2,030,292
Change of Assumptions	1,499,743	632,810
Changes in Proportion and Differences Between	125,832	317,709
<b>Total</b>	<b>\$1,953,265</b>	<b>\$3,356,072</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,643
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,073)
<b>Total</b>	<b>\$5,570</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$481,322

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$477,244)
2020	(416,627)
2021	(399,937)
2022	(524,805)
2023	52,917
Thereafter	362,889
<b>Total</b>	<b>(\$1,402,807)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,112,722	(\$1,142,346)	(\$3,767,589)

# TRF 1996 Net Pension Liability - Unaudited

## DELAWARE COMM SCHOOL - 18017

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$184,166</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	240,562
- Net Difference Between Projected and Actual Investment	(2,323,568)
- Change of Assumptions	1,203,740
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,506
Pension Expense/Income	5,570
Contributions	(481,322)
Total Activity in FY 2018	(1,326,512)
Net Pension Liability as of June 30, 2021	<b>(\$1,142,346)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$4,252,786      Proportionate Share: 0.0011669

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$89,585	(\$548,200)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$157,255	\$180,084
Net Difference Between Projected and Actual	0	974,316
Change of Assumptions	719,711	303,679
Changes in Proportion and Differences Between	36,597	139,595
<b>Total</b>	<b>\$913,563</b>	<b>\$1,597,674</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,225
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,716)
<b>Total</b>	<b>\$1,509</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,888

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$230,187)
2020	(201,098)
2021	(193,088)
2022	(253,011)
2023	24,231
Thereafter	169,042
<b>Total</b>	<b>(\$684,111)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,013,874	(\$548,200)	(\$1,808,028)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHEAST DUBOIS CO SCHOOL - 19016

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$89,585</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	117,330
- Net Difference Between Projected and Actual Investment	(1,116,976)
- Change of Assumptions	579,867
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,373
Pension Expense/Income	1,509
Contributions	(233,888)
Total Activity in FY 2018	(637,785)
Net Pension Liability as of June 30, 2021	<b>(\$548,200)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$5,790,390      Proportionate Share: 0.0015888

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$123,661	(\$746,406)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$214,112	\$245,195
Net Difference Between Projected and Actual	0	1,326,586
Change of Assumptions	979,927	413,476
Changes in Proportion and Differences Between	52,388	187,720
<b>Total</b>	<b>\$1,246,427</b>	<b>\$2,172,977</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,369
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$17,080)
<b>Total</b>	<b>\$2,289</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$313,798

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$313,180)
2020	(273,574)
2021	(262,669)
2022	(344,257)
2023	33,222
Thereafter	233,908
<b>Total</b>	<b>(\$926,550)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,380,446	(\$746,406)	(\$2,461,731)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHWEST DUBOIS CO SCHOOL - 19017

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$123,661</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	162,388
- Net Difference Between Projected and Actual Investment	(1,523,510)
- Change of Assumptions	792,604
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,960
Pension Expense/Income	2,289
Contributions	(313,798)
Total Activity in FY 2018	(870,067)
Net Pension Liability as of June 30, 2021	<b>(\$746,406)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$2,668,391      Proportionate Share: 0.0007321

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$56,811	(\$343,935)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$98,660	\$112,983
Net Difference Between Projected and Actual	0	611,275
Change of Assumptions	451,539	190,525
Changes in Proportion and Differences Between	26,969	104,413
<b>Total</b>	<b>\$577,168</b>	<b>\$1,019,196</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,925
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,702)
<b>Total</b>	<b>\$223</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$146,751

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$145,142)
2020	(126,891)
2021	(121,866)
2022	(159,461)
2023	14,476
Thereafter	96,856
<b>Total</b>	<b>(\$442,028)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$636,093	(\$343,935)	(\$1,134,336)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHEAST DUBOIS CO SCHOOL - 19019

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$56,811</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,559
- Net Difference Between Projected and Actual Investment	(701,744)
- Change of Assumptions	364,911
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,056
Pension Expense/Income	223
Contributions	(146,751)
Total Activity in FY 2018	(400,746)
Net Pension Liability as of June 30, 2021	<b>(\$343,935)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$11,715,488      Proportionate Share: 0.0032145

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$238,023	(\$1,510,146)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$433,196	\$496,084
Net Difference Between Projected and Actual	0	2,683,983
Change of Assumptions	1,982,613	836,555
Changes in Proportion and Differences Between	102,039	364,720
<b>Total</b>	<b>\$2,517,848</b>	<b>\$4,381,342</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,187
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,735)
<b>Total</b>	<b>\$5,452</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$640,000

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$632,814)
2020	(552,680)
2021	(530,617)
2022	(695,688)
2023	68,043
Thereafter	480,262
<b>Total</b>	<b>(\$1,863,494)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,792,953	(\$1,510,146)	(\$4,980,637)

# TRF 1996 Net Pension Liability - Unaudited

## GREATER JASPER SCHOOLS - 19020

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$238,023</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	309,507
- Net Difference Between Projected and Actual Investment	(3,063,023)
- Change of Assumptions	1,581,359
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,536
Pension Expense/Income	5,452
Contributions	(640,000)
Total Activity in FY 2018	(1,748,169)
Net Pension Liability as of June 30, 2021	<b>(\$1,510,146)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$9,360,082      Proportionate Share: 0.0025682

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$196,450	(\$1,206,520)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$346,099	\$396,342
Net Difference Between Projected and Actual	0	2,144,347
Change of Assumptions	1,583,994	668,359
Changes in Proportion and Differences Between	51,230	280,220
<b>Total</b>	<b>\$1,981,323</b>	<b>\$3,489,268</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,028)
<b>Total</b>	<b>\$3,280</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$514,804

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$506,656)
2020	(442,633)
2021	(425,006)
2022	(556,889)
2023	53,290
Thereafter	369,949
<b>Total</b>	<b>(\$1,507,945)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,231,408	(\$1,206,520)	(\$3,979,241)

# TRF 1996 Net Pension Liability - Unaudited

## WA-NEE COMMUNITY SCHOOLS - 20015

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$196,450</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	257,108
- Net Difference Between Projected and Actual Investment	(2,457,183)
- Change of Assumptions	1,274,905
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,724
Pension Expense/Income	3,280
Contributions	(514,804)
Total Activity in FY 2018	(1,402,970)
Net Pension Liability as of June 30, 2021	<b>(\$1,206,520)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$17,957,166      Proportionate Share: 0.0049271

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$397,381	(\$2,314,712)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$663,992	\$760,384
Net Difference Between Projected and Actual	0	4,113,937
Change of Assumptions	3,038,897	1,282,250
Changes in Proportion and Differences Between	161,141	670,203
<b>Total</b>	<b>\$3,864,030</b>	<b>\$6,826,774</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,065
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(64,121)
<b>Total</b>	<b>(\$4,056)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$981,799

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$982,371)
2020	(859,544)
2021	(825,726)
2022	(1,078,743)
2023	91,887
Thereafter	691,753
<b>Total</b>	<b>(\$2,962,744)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,280,964	(\$2,314,712)	(\$7,634,187)

# TRF 1996 Net Pension Liability - Unaudited

## CONCORD COMM SCHOOLS - 20018

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$397,381</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	525,322
- Net Difference Between Projected and Actual Investment	(4,746,746)
- Change of Assumptions	2,483,384
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,802
Pension Expense/Income	(4,056)
Contributions	(981,799)
Total Activity in FY 2018	(2,712,093)
Net Pension Liability as of June 30, 2021	<b>(\$2,314,712)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$25,554,537      Proportionate Share: 0.0070116

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$560,870	(\$3,293,994)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$944,905	\$1,082,078
Net Difference Between Projected and Actual	0	5,854,414
Change of Assumptions	4,324,558	1,824,729
Changes in Proportion and Differences Between	7,676	1,262,457
<b>Total</b>	<b>\$5,277,139</b>	<b>\$10,023,678</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,476
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(158,968)
<b>Total</b>	<b>(\$73,492)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,396,333

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,465,702)
2020	(1,290,911)
2021	(1,242,785)
2022	(1,602,846)
2023	63,049
Thereafter	792,656
<b>Total</b>	<b>(\$4,746,539)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,092,104	(\$3,293,994)	(\$10,863,970)

# TRF 1996 Net Pension Liability - Unaudited

## GOSHEN COMM SCHOOLS - 20019

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$560,870</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	740,323
- Net Difference Between Projected and Actual Investment	(6,747,571)
- Change of Assumptions	3,525,557
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	96,652
Pension Expense/Income	(73,492)
Contributions	(1,396,333)
Total Activity in FY 2018	(3,854,864)
Net Pension Liability as of June 30, 2021	<b>(\$3,293,994)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$14,721,406      Proportionate Share: 0.0040392

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$307,243	(\$1,897,584)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$544,335	\$623,357
Net Difference Between Projected and Actual	0	3,372,575
Change of Assumptions	2,491,265	1,051,179
Changes in Proportion and Differences Between	90,609	455,779
<b>Total</b>	<b>\$3,126,209</b>	<b>\$5,502,890</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,241
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45,979)
<b>Total</b>	<b>\$3,262</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$805,107

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$798,753)
2020	(698,061)
2021	(670,337)
2022	(877,758)
2023	81,923
Thereafter	586,305
<b>Total</b>	<b>(\$2,376,681)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,509,502	(\$1,897,584)	(\$6,258,450)

# TRF 1996 Net Pension Liability - Unaudited

## MIDDLEBURY COMM SCHOOLS - 20020

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$307,243</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	401,668
- Net Difference Between Projected and Actual Investment	(3,861,843)
- Change of Assumptions	2,001,976
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,217
Pension Expense/Income	3,262
Contributions	(805,107)
Total Activity in FY 2018	(2,204,827)
Net Pension Liability as of June 30, 2021	<b>(\$1,897,584)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$5,114,326      Proportionate Share: 0.0014033

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$109,982	(\$659,259)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$189,113	\$216,567
Net Difference Between Projected and Actual	0	1,171,701
Change of Assumptions	865,516	365,201
Changes in Proportion and Differences Between	31,380	170,581
<b>Total</b>	<b>\$1,086,009</b>	<b>\$1,924,050</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,107
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,834)
<b>Total</b>	<b>\$273</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$278,870

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$278,364)
2020	(243,382)
2021	(233,750)
2022	(305,812)
2023	27,594
Thereafter	195,673
<b>Total</b>	<b>(\$838,041)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,219,272	(\$659,259)	(\$2,174,312)

# TRF 1996 Net Pension Liability - Unaudited

## BAUGO COMMUNITY SCHOOL - 20021

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$109,982</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	144,616
- Net Difference Between Projected and Actual Investment	(1,346,842)
- Change of Assumptions	701,453
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,129
Pension Expense/Income	273
Contributions	(278,870)
Total Activity in FY 2018	(769,241)
Net Pension Liability as of June 30, 2021	<b>(\$659,259)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$6,576,102      Proportionate Share: 0.0018043

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$140,901	(\$847,646)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$243,153	\$278,452
Net Difference Between Projected and Actual	0	1,506,521
Change of Assumptions	1,112,842	469,559
Changes in Proportion and Differences Between	80,014	210,641
<b>Total</b>	<b>\$1,436,009</b>	<b>\$2,465,173</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,996
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$17,060)
<b>Total</b>	<b>\$4,936</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$359,550

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$353,322)
2020	(308,343)
2021	(295,958)
2022	(388,613)
2023	40,076
Thereafter	276,996
<b>Total</b>	<b>(\$1,029,164)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,567,685	(\$847,646)	(\$2,795,633)

# TRF 1996 Net Pension Liability - Unaudited

## FAIRFIELD COMM SCHOOLS - 20022

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$140,901</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	185,145
- Net Difference Between Projected and Actual Investment	(1,730,899)
- Change of Assumptions	900,966
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,855
Pension Expense/Income	4,936
Contributions	(359,550)
Total Activity in FY 2018	(988,547)
Net Pension Liability as of June 30, 2021	<b>(\$847,646)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$45,746,846      Proportionate Share: 0.0125520

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,010,229	(\$5,896,830)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,691,547	\$1,937,111
Net Difference Between Projected and Actual	0	10,480,433
Change of Assumptions	7,741,722	3,266,586
Changes in Proportion and Differences Between	328,860	2,577,071
<b>Total</b>	<b>\$9,762,129</b>	<b>\$18,261,201</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$153,018
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(285,431)
<b>Total</b>	<b>(\$132,413)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,471,877

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,624,714)
2020	(2,311,808)
2021	(2,225,655)
2022	(2,870,227)
2023	112,011
Thereafter	1,421,321
<b>Total</b>	<b>(\$8,499,072)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,905,940	(\$5,896,830)	(\$19,448,422)

# TRF 1996 Net Pension Liability - Unaudited

## ELKHART COMM SCHOOLS - 20023

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$1,010,229</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,334,968
- Net Difference Between Projected and Actual Investment	(12,089,173)
- Change of Assumptions	6,322,660
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	128,776
Pension Expense/Income	(132,413)
Contributions	(2,471,877)
Total Activity in FY 2018	(6,907,059)
Net Pension Liability as of June 30, 2021	<b>(\$5,896,830)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$11,058,946      Proportionate Share: 0.0030343

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$252,177	(\$1,425,490)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$408,912	\$468,274
Net Difference Between Projected and Actual	0	2,533,523
Change of Assumptions	1,871,471	789,659
Changes in Proportion and Differences Between	33,198	439,824
<b>Total</b>	<b>\$2,313,581</b>	<b>\$4,231,280</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,990
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,354)
<b>Total</b>	<b>(\$12,364)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$607,235

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$614,849)
2020	(539,207)
2021	(518,381)
2022	(674,198)
2023	46,718
Thereafter	382,218
<b>Total</b>	<b>(\$1,917,699)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,636,384	(\$1,425,490)	(\$4,701,430)

# TRF 1996 Net Pension Liability - Unaudited

## FAYETTE CO SCHOOL - 21010

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$252,177</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	335,177
- Net Difference Between Projected and Actual Investment	(2,935,103)
- Change of Assumptions	1,542,998
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,140)
Pension Expense/Income	(12,364)
Contributions	(607,235)
Total Activity in FY 2018	(1,677,667)
Net Pension Liability as of June 30, 2021	<b>(\$1,425,490)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$86,750 Proportionate Share: 0.0000238

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	(\$11,181)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,207	\$3,673
Net Difference Between Projected and Actual	0	19,872
Change of Assumptions	14,679	6,194
Changes in Proportion and Differences Between	18,519	21,806
<b>Total</b>	<b>\$36,405</b>	<b>\$51,545</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$290
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(259)
<b>Total</b>	<b>\$31</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,771

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,696)
2020	(4,102)
2021	(3,939)
2022	(5,161)
2023	491
Thereafter	2,267
<b>Total</b>	<b>(\$15,140)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,679	(\$11,181)	(\$36,876)

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

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(466)
- Net Difference Between Projected and Actual Investment	(19,872)
- Change of Assumptions	8,485
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,412
Pension Expense/Income	31
Contributions	(4,771)
Total Activity in FY 2018	(11,181)
Net Pension Liability as of June 30, 2021	<b>(\$11,181)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$40,082,574      Proportionate Share: 0.0109978

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$927,932	(\$5,166,679)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,482,098	\$1,697,256
Net Difference Between Projected and Actual	0	9,182,737
Change of Assumptions	6,783,135	2,862,115
Changes in Proportion and Differences Between	371,056	1,728,449
<b>Total</b>	<b>\$8,636,289</b>	<b>\$15,470,557</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$134,071
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(169,867)
<b>Total</b>	<b>(\$35,796)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,187,244

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,219,498)
2020	(1,945,336)
2021	(1,869,851)
2022	(2,434,611)
2023	178,356
Thereafter	1,456,672
<b>Total</b>	<b>(\$6,834,268)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,555,557	(\$5,166,679)	(\$17,040,301)

# TRF 1996 Net Pension Liability - Unaudited

## NEW ALBANY-FLOYD CO CONS SCHOOLS - 22001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$927,932</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,236,617
- Net Difference Between Projected and Actual Investment	(10,660,422)
- Change of Assumptions	5,618,037
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(65,803)
Pension Expense/Income	(35,796)
Contributions	(2,187,244)
Total Activity in FY 2018	(6,094,611)
Net Pension Liability as of June 30, 2021	<b>(\$5,166,679)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$1,959,850      Proportionate Share: 0.0005377

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$40,459	(\$252,607)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$72,462	\$82,982
Net Difference Between Projected and Actual	0	448,959
Change of Assumptions	331,638	139,933
Changes in Proportion and Differences Between	18,107	128,607
<b>Total</b>	<b>\$422,207</b>	<b>\$800,481</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,555
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$13,524)
<b>Total</b>	<b>(\$6,969)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$107,787

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$113,734)
2020	(100,330)
2021	(96,639)
2022	(124,251)
2023	3,495
Thereafter	53,185
<b>Total</b>	<b>(\$378,274)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$467,186	(\$252,607)	(\$833,128)

# TRF 1996 Net Pension Liability - Unaudited

## ATTICA CONS SCHOOL CORP - 23001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$40,459</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,780
- Net Difference Between Projected and Actual Investment	(513,388)
- Change of Assumptions	265,697
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,601
Pension Expense/Income	(6,969)
Contributions	(107,787)
Total Activity in FY 2018	(293,066)
Net Pension Liability as of June 30, 2021	<b>(\$252,607)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$3,655,725      Proportionate Share: 0.0010031

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$75,065	(\$471,248)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$135,181	\$154,805
Net Difference Between Projected and Actual	0	837,550
Change of Assumptions	618,684	261,051
Changes in Proportion and Differences Between	56,191	131,946
<b>Total</b>	<b>\$810,056</b>	<b>\$1,385,352</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,228
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,429)
<b>Total</b>	<b>\$2,799</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$196,975

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$196,375)
2020	(171,369)
2021	(164,484)
2022	(215,995)
2023	22,334
Thereafter	150,593
<b>Total</b>	<b>(\$575,296)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$871,554	(\$471,248)	(\$1,554,231)

# TRF 1996 Net Pension Liability - Unaudited

## COVINGTON COMM SCHOOL CORP - 23002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$75,065</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,817
- Net Difference Between Projected and Actual Investment	(957,087)
- Change of Assumptions	494,912
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,221
Pension Expense/Income	2,799
Contributions	(196,975)
Total Activity in FY 2018	(546,313)
Net Pension Liability as of June 30, 2021	<b>(\$471,248)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$3,511,387      Proportionate Share: 0.0009634

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$73,225	(\$452,598)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$129,831	\$148,679
Net Difference Between Projected and Actual	0	804,402
Change of Assumptions	594,198	250,719
Changes in Proportion and Differences Between	10,356	135,791
<b>Total</b>	<b>\$734,385</b>	<b>\$1,339,591</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,745
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,941)
<b>Total</b>	<b>(\$4,196)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$193,117

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$195,487)
2020	(171,471)
2021	(164,858)
2022	(214,331)
2023	14,560
Thereafter	126,381
<b>Total</b>	<b>(\$605,206)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$837,060	(\$452,598)	(\$1,492,719)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHEAST FOUNTAIN SCHOOL - 23003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$73,225</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95,715
- Net Difference Between Projected and Actual Investment	(921,010)
- Change of Assumptions	477,395
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,390
Pension Expense/Income	(4,196)
Contributions	(193,117)
Total Activity in FY 2018	(525,823)
Net Pension Liability as of June 30, 2021	<b>(\$452,598)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$6,304,978      Proportionate Share: 0.0017300

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$147,129	(\$812,740)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$233,140	\$266,986
Net Difference Between Projected and Actual	0	1,444,483
Change of Assumptions	1,067,015	450,223
Changes in Proportion and Differences Between	41,505	342,575
<b>Total</b>	<b>\$1,341,660</b>	<b>\$2,504,267</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,090
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,677)
<b>Total</b>	<b>(\$13,587)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$342,283

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$357,093)
2020	(313,966)
2021	(302,092)
2022	(390,931)
2023	20,103
Thereafter	181,372
<b>Total</b>	<b>(\$1,162,607)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,503,129	(\$812,740)	(\$2,680,511)

# TRF 1996 Net Pension Liability - Unaudited

## FRANKLIN CO COMM SCHOOL - 24015

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$147,129</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	196,341
- Net Difference Between Projected and Actual Investment	(1,678,778)
- Change of Assumptions	885,864
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,426)
Pension Expense/Income	(13,587)
Contributions	(342,283)
Total Activity in FY 2018	(959,869)
Net Pension Liability as of June 30, 2021	<b>(\$812,740)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 25006  
 Submission Unit Name: CASTON SCHOOL

Wages: \$2,482,566      Proportionate Share: 0.0006812

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$52,033	(\$320,022)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$91,801	\$105,127
Net Difference Between Projected and Actual	0	568,776
Change of Assumptions	420,145	177,278
Changes in Proportion and Differences Between	27,768	110,921
<b>Total</b>	<b>\$539,714</b>	<b>\$962,102</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,304
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,469)
<b>Total</b>	<b>(\$2,165)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$136,542

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$137,422)
2020	(120,441)
2021	(115,765)
2022	(150,746)
2023	11,102
Thereafter	90,884
<b>Total</b>	<b>(\$422,388)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$591,868	(\$320,022)	(\$1,055,470)

# TRF 1996 Net Pension Liability - Unaudited

## CASTON SCHOOL - 25006

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$52,033</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,081
- Net Difference Between Projected and Actual Investment	(651,636)
- Change of Assumptions	338,026
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,181
Pension Expense/Income	(2,165)
Contributions	(136,542)
Total Activity in FY 2018	(372,055)
Net Pension Liability as of June 30, 2021	<b>(\$320,022)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$5,919,928      Proportionate Share: 0.0016243

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$128,049	(\$763,083)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$218,896	\$250,673
Net Difference Between Projected and Actual	0	1,356,228
Change of Assumptions	1,001,823	422,715
Changes in Proportion and Differences Between	6,843	230,605
<b>Total</b>	<b>\$1,227,562</b>	<b>\$2,260,221</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,801
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,054)
<b>Total</b>	<b>(\$8,253)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$324,034

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$330,771)
2020	(290,279)
2021	(279,130)
2022	(362,541)
2023	23,377
Thereafter	206,685
<b>Total</b>	<b>(\$1,032,659)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,411,291	(\$763,083)	(\$2,516,736)

# TRF 1996 Net Pension Liability - Unaudited

## ROCHESTER COMMUNITY SCHOOL - 25007

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$128,049</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	168,560
- Net Difference Between Projected and Actual Investment	(1,560,139)
- Change of Assumptions	813,286
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,448
Pension Expense/Income	(8,253)
Contributions	(324,034)
Total Activity in FY 2018	(891,132)
Net Pension Liability as of June 30, 2021	<b>(\$763,083)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$7,199,773      Proportionate Share: 0.0019755

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$156,973	(\$928,074)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$266,225	\$304,873
Net Difference Between Projected and Actual	0	1,649,466
Change of Assumptions	1,218,433	514,113
Changes in Proportion and Differences Between	9,802	329,585
<b>Total</b>	<b>\$1,494,460</b>	<b>\$2,798,037</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,083
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,640)
<b>Total</b>	<b>(\$15,557)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$390,067

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$407,808)
2020	(358,561)
2021	(345,002)
2022	(446,448)
2023	22,909
Thereafter	231,333
<b>Total</b>	<b>(\$1,303,577)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,716,434	(\$928,074)	(\$3,060,895)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH GIBSON SCHOOL - 26013

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$156,973</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	206,941
- Net Difference Between Projected and Actual Investment	(1,899,437)
- Change of Assumptions	991,394
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,679
Pension Expense/Income	(15,557)
Contributions	(390,067)
Total Activity in FY 2018	(1,085,047)
Net Pension Liability as of June 30, 2021	<b>(\$928,074)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$6,319,162      Proportionate Share: 0.0017338

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$136,599	(\$814,525)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$233,652	\$267,572
Net Difference Between Projected and Actual	0	1,447,656
Change of Assumptions	1,069,359	451,212
Changes in Proportion and Differences Between	76,268	208,809
<b>Total</b>	<b>\$1,379,279</b>	<b>\$2,375,249</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,136
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,527)
<b>Total</b>	<b>\$4,609</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$347,539

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$339,653)
2020	(296,431)
2021	(284,531)
2022	(373,565)
2023	38,361
Thereafter	259,849
<b>Total</b>	<b>(\$995,970)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,506,431	(\$814,525)	(\$2,686,398)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH GIBSON SCHOOL CORP - 26014

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$136,599</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	179,793
- Net Difference Between Projected and Actual Investment	(1,665,183)
- Change of Assumptions	867,962
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,234
Pension Expense/Income	4,609
Contributions	(347,539)
Total Activity in FY 2018	(951,124)
Net Pension Liability as of June 30, 2021	<b>(\$814,525)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$2,858,229      Proportionate Share: 0.0007842

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$62,610	(\$368,411)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$105,681	\$121,023
Net Difference Between Projected and Actual	0	654,777
Change of Assumptions	483,673	204,084
Changes in Proportion and Differences Between	9,996	124,153
<b>Total</b>	<b>\$599,350</b>	<b>\$1,104,037</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,560
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,064)
<b>Total</b>	<b>(\$4,504)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,178

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$160,213)
2020	(140,664)
2021	(135,282)
2022	(175,552)
2023	10,770
Thereafter	96,254
<b>Total</b>	<b>(\$504,687)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$681,361	(\$368,411)	(\$1,215,062)

# TRF 1996 Net Pension Liability - Unaudited

## EAST GIBSON SCHOOL CORP - 26015

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$62,610</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,613
- Net Difference Between Projected and Actual Investment	(754,480)
- Change of Assumptions	394,091
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,437
Pension Expense/Income	(4,504)
Contributions	(153,178)
Total Activity in FY 2018	(431,021)
Net Pension Liability as of June 30, 2021	<b>(\$368,411)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$12,135,512      Proportionate Share: 0.0033297

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$261,452	(\$1,564,267)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$448,721	\$513,862
Net Difference Between Projected and Actual	0	2,780,170
Change of Assumptions	2,053,666	866,535
Changes in Proportion and Differences Between	93,255	569,483
<b>Total</b>	<b>\$2,595,642</b>	<b>\$4,730,050</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,591
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(53,422)
<b>Total</b>	<b>(\$12,831)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$662,217

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$673,967)
2020	(590,962)
2021	(568,108)
2022	(739,095)
2023	52,006
Thereafter	385,718
<b>Total</b>	<b>(\$2,134,408)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,893,046	(\$1,564,267)	(\$5,159,131)

# TRF 1996 Net Pension Liability - Unaudited

## MARION COMMUNITY SCHOOLS - 27011

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$261,452</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	343,909
- Net Difference Between Projected and Actual Investment	(3,196,520)
- Change of Assumptions	1,665,280
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,660
Pension Expense/Income	(12,831)
Contributions	(662,217)
Total Activity in FY 2018	(1,825,719)
Net Pension Liability as of June 30, 2021	<b>(\$1,564,267)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$4,249,754      Proportionate Share: 0.0011660

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$90,045	(\$547,778)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$157,134	\$179,945
Net Difference Between Projected and Actual	0	973,565
Change of Assumptions	719,156	303,445
Changes in Proportion and Differences Between	19,386	169,749
<b>Total</b>	<b>\$895,676</b>	<b>\$1,626,704</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,214
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,009)
<b>Total</b>	<b>(\$4,795)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,734

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$236,313)
2020	(207,246)
2021	(199,243)
2022	(259,120)
2023	17,907
Thereafter	152,987
<b>Total</b>	<b>(\$731,028)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,013,092	(\$547,778)	(\$1,806,633)

# TRF 1996 Net Pension Liability - Unaudited

MADISON GRANT UNITED SCHOOL CORP - 27014

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$90,045</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	118,067
- Net Difference Between Projected and Actual Investment	(1,116,957)
- Change of Assumptions	580,387
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,209
Pension Expense/Income	(4,795)
Contributions	(233,734)
Total Activity in FY 2018	(637,823)
Net Pension Liability as of June 30, 2021	<b>(\$547,778)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$7,718,256      Proportionate Share: 0.0021177

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$166,115	(\$994,879)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$285,388	\$326,818
Net Difference Between Projected and Actual	0	1,768,197
Change of Assumptions	1,306,138	551,119
Changes in Proportion and Differences Between	17,857	288,361
<b>Total</b>	<b>\$1,609,383</b>	<b>\$2,934,495</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,816
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$32,910)
<b>Total</b>	<b>(\$7,094)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$414,874

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$427,579)
2020	(374,787)
2021	(360,252)
2022	(469,001)
2023	34,151
Thereafter	272,356
<b>Total</b>	<b>(\$1,325,112)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,839,986	(\$994,879)	(\$3,281,224)

# TRF 1996 Net Pension Liability - Unaudited

MISSISSINEWA COMM SCHOOL CORP - 27015

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$166,115</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	218,462
- Net Difference Between Projected and Actual Investment	(2,032,727)
- Change of Assumptions	1,058,813
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,426
Pension Expense/Income	(7,094)
Contributions	(414,874)
Total Activity in FY 2018	(1,160,994)
Net Pension Liability as of June 30, 2021	<b>(\$994,879)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$5,392,564      Proportionate Share: 0.0014796

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$116,818	(\$695,104)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$199,396	\$228,342
Net Difference Between Projected and Actual	0	1,235,409
Change of Assumptions	912,576	385,057
Changes in Proportion and Differences Between	18,830	202,082
<b>Total</b>	<b>\$1,130,802</b>	<b>\$2,050,890</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,037
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,097)
<b>Total</b>	<b>(\$5,060)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$289,388

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$298,844)
2020	(261,959)
2021	(251,804)
2022	(327,785)
2023	23,757
Thereafter	196,547
<b>Total</b>	<b>(\$920,088)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,285,566	(\$695,104)	(\$2,292,534)

# TRF 1996 Net Pension Liability - Unaudited

EASTBROOK COMM SCHOOL CORP - 27016

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$116,818</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153,819
- Net Difference Between Projected and Actual Investment	(1,421,435)
- Change of Assumptions	741,157
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,985
Pension Expense/Income	(5,060)
Contributions	(289,388)
Total Activity in FY 2018	(811,922)
Net Pension Liability as of June 30, 2021	<b>(\$695,104)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$3,300,043      Proportionate Share: 0.0009055

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$73,459	(\$425,397)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$122,028	\$139,743
Net Difference Between Projected and Actual	0	756,057
Change of Assumptions	558,487	235,651
Changes in Proportion and Differences Between	44,809	176,550
<b>Total</b>	<b>\$725,324</b>	<b>\$1,308,001</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,039
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,586)
<b>Total</b>	<b>(\$2,547)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$179,704

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$182,341)
2020	(159,768)
2021	(153,553)
2022	(200,052)
2023	15,091
Thereafter	97,946
<b>Total</b>	<b>(\$582,677)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$786,753	(\$425,397)	(\$1,403,007)

# TRF 1996 Net Pension Liability - Unaudited

## EASTERN GREENE SCHOOL - 28002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$73,459</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,214
- Net Difference Between Projected and Actual Investment	(873,037)
- Change of Assumptions	457,179
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,039
Pension Expense/Income	(2,547)
Contributions	(179,704)
Total Activity in FY 2018	(498,856)
Net Pension Liability as of June 30, 2021	<b>(\$425,397)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$3,964,753      Proportionate Share: 0.0010878

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$79,905	(\$511,040)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$146,595	\$167,877
Net Difference Between Projected and Actual	0	908,271
Change of Assumptions	670,925	283,094
Changes in Proportion and Differences Between	48,674	132,331
<b>Total</b>	<b>\$866,194</b>	<b>\$1,491,573</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,261
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,461)
<b>Total</b>	<b>\$2,800</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$211,701

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$213,190)
2020	(186,073)
2021	(178,607)
2022	(234,467)
2023	23,980
Thereafter	162,978
<b>Total</b>	<b>(\$625,379)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$945,147	(\$511,040)	(\$1,685,468)

# TRF 1996 Net Pension Liability - Unaudited

LINTON STOCKTON SCH CORP - 28004

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$79,905</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	103,732
- Net Difference Between Projected and Actual Investment	(1,035,516)
- Change of Assumptions	533,963
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,777
Pension Expense/Income	2,800
Contributions	(211,701)
Total Activity in FY 2018	(590,945)
Net Pension Liability as of June 30, 2021	<b>(\$511,040)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$2,856,396      Proportionate Share: 0.0007837

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$59,921	(\$368,176)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$105,614	\$120,946
Net Difference Between Projected and Actual	0	654,359
Change of Assumptions	483,364	203,953
Changes in Proportion and Differences Between	22,725	110,197
<b>Total</b>	<b>\$611,703</b>	<b>\$1,089,455</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,554
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,580)
<b>Total</b>	<b>(\$1,026)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,876

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$156,636)
2020	(137,099)
2021	(131,720)
2022	(171,965)
2023	14,239
Thereafter	105,429
<b>Total</b>	<b>(\$477,752)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$680,926	(\$368,176)	(\$1,214,287)

# TRF 1996 Net Pension Liability - Unaudited

## BLOOMFIELD SCHOOL DISTRICT - 28005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$59,921</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,415
- Net Difference Between Projected and Actual Investment	(749,780)
- Change of Assumptions	388,995
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,175
Pension Expense/Income	(1,026)
Contributions	(152,876)
Total Activity in FY 2018	(428,097)
Net Pension Liability as of June 30, 2021	<b>(\$368,176)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$2,377,819      Proportionate Share: 0.0006524

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$53,756	(\$306,492)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,919	\$100,683
Net Difference Between Projected and Actual	0	544,729
Change of Assumptions	402,382	169,783
Changes in Proportion and Differences Between	42,462	106,589
<b>Total</b>	<b>\$532,763</b>	<b>\$921,784</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,953
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,736)
<b>Total</b>	<b>\$217</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,776

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$129,324)
2020	(113,061)
2021	(108,583)
2022	(142,085)
2023	12,918
Thereafter	91,114
<b>Total</b>	<b>(\$389,021)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$566,845	(\$306,492)	(\$1,010,847)

# TRF 1996 Net Pension Liability - Unaudited

WHITE RIVER VALLEY SCHOOL CORP - 28006

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$53,756</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,338
- Net Difference Between Projected and Actual Investment	(630,332)
- Change of Assumptions	330,908
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,603)
Pension Expense/Income	217
Contributions	(130,776)
Total Activity in FY 2018	(360,248)
Net Pension Liability as of June 30, 2021	<b>(\$306,492)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$1,916,791      Proportionate Share: 0.0005259

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$42,579	(\$247,064)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,872	\$81,161
Net Difference Between Projected and Actual	0	439,106
Change of Assumptions	324,360	136,862
Changes in Proportion and Differences Between	8,774	103,707
<b>Total</b>	<b>\$404,006</b>	<b>\$760,836</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,411
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,870)
<b>Total</b>	<b>(\$5,459)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,419

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$109,881)
2020	(96,771)
2021	(93,161)
2022	(120,167)
2023	4,779
Thereafter	58,371
<b>Total</b>	<b>(\$356,830)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$456,934	(\$247,064)	(\$814,844)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF SHAKAMAK SCHOOL - 28007

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$42,579</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,327
- Net Difference Between Projected and Actual Investment	(506,911)
- Change of Assumptions	265,368
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,451
Pension Expense/Income	(5,459)
Contributions	(105,419)
Total Activity in FY 2018	(289,643)
Net Pension Liability as of June 30, 2021	<b>(\$247,064)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$1,191,704      Proportionate Share: 0.0003270

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$21,925	(\$153,622)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,068	\$50,465
Net Difference Between Projected and Actual	0	273,032
Change of Assumptions	201,684	85,100
Changes in Proportion and Differences Between	20,132	34,563
<b>Total</b>	<b>\$265,884</b>	<b>\$443,160</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,986
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,157)
<b>Total</b>	<b>\$1,829</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,541

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$63,099)
2020	(54,947)
2021	(52,703)
2022	(69,495)
2023	8,201
Thereafter	54,767
<b>Total</b>	<b>(\$177,276)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$284,117	(\$153,622)	(\$506,663)

# TRF 1996 Net Pension Liability - Unaudited

## GREENE-SULLIVAN SPEC ED COOP - 28008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$21,925</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,905
- Net Difference Between Projected and Actual Investment	(307,946)
- Change of Assumptions	156,680
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,526
Pension Expense/Income	1,829
Contributions	(65,541)
Total Activity in FY 2018	(175,547)
Net Pension Liability as of June 30, 2021	<b>(\$153,622)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 29008  
 Submission Unit Name: NOBLESVILLE SCHOOLS

Wages: \$43,802,252      Proportionate Share: 0.0120184

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$933,255	(\$5,646,149)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,619,637	\$1,854,762
Net Difference Between Projected and Actual	0	10,034,898
Change of Assumptions	7,412,612	3,127,720
Changes in Proportion and Differences Between	482,236	1,475,117
<b>Total</b>	<b>\$9,514,485</b>	<b>\$16,492,497</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,513
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(117,814)
<b>Total</b>	<b>\$28,699</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,369,468

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,357,650)
2020	(2,058,045)
2021	(1,975,555)
2022	(2,592,725)
2023	262,733
Thereafter	1,743,230
<b>Total</b>	<b>(\$6,978,012)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,442,316	(\$5,646,149)	(\$18,621,647)

# TRF 1996 Net Pension Liability - Unaudited

## NOBLESVILLE SCHOOLS - 29008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$933,255</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,224,979
- Net Difference Between Projected and Actual Investment	(11,521,060)
- Change of Assumptions	5,991,645
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,801
Pension Expense/Income	28,699
Contributions	(2,369,468)
Total Activity in FY 2018	(6,579,404)
Net Pension Liability as of June 30, 2021	<b>(\$5,646,149)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$72,171,820      Proportionate Share: 0.0198024

	June 30, 2020	June 30, 2021
<b>Net Pension Liability/(Asset)</b>	\$1,492,519	(\$9,303,010)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$2,668,634	\$3,056,043
<b>Net Difference Between Projected and Actual</b>	0	16,534,236
<b>Change of Assumptions</b>	12,213,565	5,153,462
<b>Changes in Proportion and Differences Between</b>	541,701	2,157,744
<b>Total</b>	\$15,423,900	\$26,901,485

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$241,405
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	(197,081)
<b>Total</b>	\$44,324

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,931,116

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,887,602)
2020	(3,393,952)
2021	(3,258,035)
2022	(4,274,930)
2023	429,939
Thereafter	2,906,995
<b>Total</b>	(\$11,477,585)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,205,529	(\$9,303,010)	(\$30,682,396)

# TRF 1996 Net Pension Liability - Unaudited

## CARMEL CLAY SCHOOLS - 29009

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$1,492,519</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,947,679
- Net Difference Between Projected and Actual Investment	(18,910,998)
- Change of Assumptions	9,789,647
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	264,935
Pension Expense/Income	44,324
Contributions	(3,931,116)
Total Activity in FY 2018	(10,795,529)
Net Pension Liability as of June 30, 2021	<b>(\$9,303,010)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$6,970,444      Proportionate Share: 0.0019125

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$144,954	(\$898,477)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$257,735	\$295,150
Net Difference Between Projected and Actual	0	1,596,863
Change of Assumptions	1,179,576	497,717
Changes in Proportion and Differences Between	32,244	251,172
<b>Total</b>	<b>\$1,469,555</b>	<b>\$2,640,902</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,315
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,211)
<b>Total</b>	<b>(\$3,896)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$378,538

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$383,640)
2020	(335,963)
2021	(322,836)
2022	(421,047)
2023	33,340
Thereafter	258,799
<b>Total</b>	<b>(\$1,171,347)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,661,696	(\$898,477)	(\$2,963,281)

# TRF 1996 Net Pension Liability - Unaudited

## HAMILTON HEIGHTS SCHOOL CORP - 29012

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$144,954</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	189,370
- Net Difference Between Projected and Actual Investment	(1,827,695)
- Change of Assumptions	946,953
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,375
Pension Expense/Income	(3,896)
Contributions	(378,538)
Total Activity in FY 2018	(1,043,431)
Net Pension Liability as of June 30, 2021	<b>(\$898,477)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$84,573,194      Proportionate Share: 0.0232051

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,833,510	(\$10,901,571)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,127,192	\$3,581,171
Net Difference Between Projected and Actual	0	19,375,359
Change of Assumptions	14,312,255	6,038,995
Changes in Proportion and Differences Between	615,457	2,824,812
<b>Total</b>	<b>\$18,054,904</b>	<b>\$31,820,337</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$282,886
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(278,705)
<b>Total</b>	<b>\$4,181</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,602,533

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,603,380)
2020	(4,024,904)
2021	(3,865,632)
2022	(5,057,263)
2023	456,049
Thereafter	3,329,697
<b>Total</b>	<b>(\$13,765,433)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,162,001	(\$10,901,571)	(\$35,954,635)

# TRF 1996 Net Pension Liability - Unaudited

## HAMILTON SOUTHEASTERN SCHOOLS - 29013

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$1,833,510</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,414,599
- Net Difference Between Projected and Actual Investment	(22,295,132)
- Change of Assumptions	11,626,414
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	117,390
Pension Expense/Income	4,181
Contributions	(4,602,533)
Total Activity in FY 2018	(12,735,081)
Net Pension Liability as of June 30, 2021	<b>(\$10,901,571)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$34,769,501      Proportionate Share: 0.0095400

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$736,213	(\$4,481,816)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,285,640	\$1,472,278
Net Difference Between Projected and Actual	0	7,965,530
Change of Assumptions	5,884,005	2,482,731
Changes in Proportion and Differences Between	366,048	1,091,399
<b>Total</b>	<b>\$7,535,693</b>	<b>\$13,011,938</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,299
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(91,469)
<b>Total</b>	<b>\$24,830</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,900,905

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,869,413)
2020	(1,631,592)
2021	(1,566,112)
2022	(2,056,012)
2023	210,603
Thereafter	1,436,281
<b>Total</b>	<b>(\$5,476,245)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,288,932	(\$4,481,816)	(\$14,781,544)

# TRF 1996 Net Pension Liability - Unaudited

## WESTFIELD WASHINGTON SCHOOLS - 29014

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$736,213</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	965,188
- Net Difference Between Projected and Actual Investment	(9,137,912)
- Change of Assumptions	4,747,673
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,097
Pension Expense/Income	24,830
Contributions	(1,900,905)
Total Activity in FY 2018	(5,218,029)
Net Pension Liability as of June 30, 2021	<b>(\$4,481,816)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$3,730,698      Proportionate Share: 0.0010236

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$81,573	(\$480,879)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,944	\$157,969
Net Difference Between Projected and Actual	0	854,666
Change of Assumptions	631,328	266,386
Changes in Proportion and Differences Between	35,991	161,089
<b>Total</b>	<b>\$805,263</b>	<b>\$1,440,110</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,478
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,252)
<b>Total</b>	<b>(\$1,774)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$203,176

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$205,019)
2020	(179,501)
2021	(172,476)
2022	(225,040)
2023	18,159
Thereafter	129,030
<b>Total</b>	<b>(\$634,847)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$889,366	(\$480,879)	(\$1,585,995)

# TRF 1996 Net Pension Liability - Unaudited

## SHERIDAN COMMUNITY SCHOOLS - 29015

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$81,573</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	107,598
- Net Difference Between Projected and Actual Investment	(984,567)
- Change of Assumptions	514,123
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,344
Pension Expense/Income	(1,774)
Contributions	(203,176)
Total Activity in FY 2018	(562,452)
Net Pension Liability as of June 30, 2021	<b>(\$480,879)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

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

Wages: \$4,028,660      Proportionate Share: 0.0011054

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$89,156	(\$519,308)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$148,967	\$170,593
Net Difference Between Projected and Actual	0	922,966
Change of Assumptions	681,780	287,674
Changes in Proportion and Differences Between	52,218	150,372
<b>Total</b>	<b>\$882,965</b>	<b>\$1,531,605</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,476
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,515)
<b>Total</b>	<b>\$1,961</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,577

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$217,527)
2020	(189,970)
2021	(182,383)
2022	(239,148)
2023	23,482
Thereafter	156,906
<b>Total</b>	<b>(\$648,640)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$960,439	(\$519,308)	(\$1,712,738)

**TRF 1996 Net Pension Liability - Unaudited**  
**COMMUNITY SCHOOL CORP OF EASTERN HANCOCK CO - 30012**

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$89,156</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	117,862
- Net Difference Between Projected and Actual Investment	(1,064,943)
- Change of Assumptions	557,156
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,077
Pension Expense/Income	1,961
Contributions	(221,577)
Total Activity in FY 2018	(608,464)
Net Pension Liability as of June 30, 2021	<b>(\$519,308)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 30013  
 Submission Unit Name: GREENFIELD CENTRAL COMM SCHOOLS

Wages: \$16,817,337      Proportionate Share: 0.0046143

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$358,504	(\$2,167,761)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$621,838	\$712,111
Net Difference Between Projected and Actual	0	3,852,762
Change of Assumptions	2,845,971	1,200,845
Changes in Proportion and Differences Between	191,593	507,127
<b>Total</b>	<b>\$3,659,402</b>	<b>\$6,272,845</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,252
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,219)
<b>Total</b>	<b>\$17,033</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$922,560

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$899,173)
2020	(784,144)
2021	(752,473)
2022	(989,427)
2023	106,889
Thereafter	704,885
<b>Total</b>	<b>(\$2,613,443)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,009,184	(\$2,167,761)	(\$7,149,526)

# TRF 1996 Net Pension Liability - Unaudited

## GREENFIELD CENTRAL COMM SCHOOLS - 30013

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$358,504</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	470,617
- Net Difference Between Projected and Actual Investment	(4,423,662)
- Change of Assumptions	2,300,765
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,542
Pension Expense/Income	17,033
Contributions	(922,560)
Total Activity in FY 2018	(2,526,265)
Net Pension Liability as of June 30, 2021	<b>(\$2,167,761)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 30014  
 Submission Unit Name: MT VERNON COMM SCHOOL CORP

Wages: \$14,571,776      Proportionate Share: 0.0039982

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$316,751	(\$1,878,322)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$538,810	\$617,030
Net Difference Between Projected and Actual	0	3,338,342
Change of Assumptions	2,465,978	1,040,509
Changes in Proportion and Differences Between	284,674	484,987
<b>Total</b>	<b>\$3,289,462</b>	<b>\$5,480,868</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,741
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,743)
<b>Total</b>	<b>\$25,998</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$790,770

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$767,878)
2020	(668,208)
2021	(640,765)
2022	(846,081)
2023	103,851
Thereafter	627,675
<b>Total</b>	<b>(\$2,191,406)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,473,879	(\$1,878,322)	(\$6,194,924)

# TRF 1996 Net Pension Liability - Unaudited

MT VERNON COMM SCHOOL CORP - 30014

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$316,751</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	417,347
- Net Difference Between Projected and Actual Investment	(3,842,753)
- Change of Assumptions	2,004,749
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,644)
Pension Expense/Income	25,998
Contributions	(790,770)
Total Activity in FY 2018	(2,195,073)
Net Pension Liability as of June 30, 2021	<b>(\$1,878,322)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 30015  
 Submission Unit Name: SOUTHERN HANCOCK CO COMM SCHOOLS

Wages: \$11,204,393      Proportionate Share: 0.0030742

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$254,048	(\$1,444,235)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$414,289	\$474,432
Net Difference Between Projected and Actual	0	2,566,838
Change of Assumptions	1,896,080	800,043
Changes in Proportion and Differences Between	224,480	414,935
<b>Total</b>	<b>\$2,534,849</b>	<b>\$4,256,248</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,988)
<b>Total</b>	<b>\$14,489</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$616,217

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$595,919)
2020	(519,282)
2021	(498,182)
2022	(656,049)
2023	74,350
Thereafter	473,683
<b>Total</b>	<b>(\$1,721,399)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,671,052	(\$1,444,235)	(\$4,763,252)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHERN HANCOCK CO COMM SCHOOLS - 30015

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$254,048</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	337,322
- Net Difference Between Projected and Actual Investment	(2,971,397)
- Change of Assumptions	1,560,644
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,124)
Pension Expense/Income	14,489
Contributions	(616,217)
Total Activity in FY 2018	(1,698,283)
Net Pension Liability as of June 30, 2021	<b>(\$1,444,235)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 30016  
 Submission Unit Name: HANCOCK MADISON SHELBY EDUCATIONAL SERVICES

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	7,382	308,255
<b>Total</b>	<b>\$7,382</b>	<b>\$308,255</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	
2019	(\$37,031)
2020	(37,031)
2021	(37,031)
2022	(37,031)
2023	(37,032)
Thereafter	(115,717)
<b>Total</b>	<b>(\$300,873)</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,031
Pension Expense/Income	(37,031)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 31001  
 Submission Unit Name: LANESVILLE COMMUNITY SCHOOL

Wages: \$2,170,596      Proportionate Share: 0.0005956

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$47,248	(\$279,808)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80,265	\$91,917
Net Difference Between Projected and Actual	0	497,303
Change of Assumptions	367,349	155,001
Changes in Proportion and Differences Between	8,556	80,589
<b>Total</b>	<b>\$456,170</b>	<b>\$824,810</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,261
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,805)
<b>Total</b>	<b>(\$1,544)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,378

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$119,804)
2020	(104,957)
2021	(100,869)
2022	(131,454)
2023	10,057
Thereafter	78,387
<b>Total</b>	<b>(\$368,640)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$517,493	(\$279,808)	(\$922,839)

# TRF 1996 Net Pension Liability - Unaudited

## LANESVILLE COMMUNITY SCHOOL - 31001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$47,248</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,268
- Net Difference Between Projected and Actual Investment	(572,543)
- Change of Assumptions	298,756
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,385
Pension Expense/Income	(1,544)
Contributions	(119,378)
Total Activity in FY 2018	(327,056)
Net Pension Liability as of June 30, 2021	<b>(\$279,808)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 31006  
 Submission Unit Name: SOUTH HARRISON COMM SCHOOLS

Wages: \$9,675,711      Proportionate Share: 0.0026548

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$211,656	(\$1,247,204)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$357,769	\$409,707
Net Difference Between Projected and Actual	0	2,216,655
Change of Assumptions	1,637,406	690,897
Changes in Proportion and Differences Between	19,873	439,325
<b>Total</b>	<b>\$2,015,048</b>	<b>\$3,756,584</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,364
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(51,482)
<b>Total</b>	<b>(\$19,118)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$525,071

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$546,252)
2020	(480,071)
2021	(461,849)
2022	(598,179)
2023	32,576
Thereafter	312,239
<b>Total</b>	<b>(\$1,741,536)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,306,652	(\$1,247,204)	(\$4,113,422)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH HARRISON COMM SCHOOLS - 31006

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$211,656</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	279,203
- Net Difference Between Projected and Actual Investment	(2,553,707)
- Change of Assumptions	1,333,589
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,244
Pension Expense/Income	(19,118)
Contributions	(525,071)
Total Activity in FY 2018	(1,458,860)
Net Pension Liability as of June 30, 2021	<b>(\$1,247,204)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 31008  
 Submission Unit Name: N HARRISON COMM SCHOOL CORP

Wages: \$5,488,859      Proportionate Share: 0.0015060

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$113,599	(\$707,507)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$202,953	\$232,416
Net Difference Between Projected and Actual	0	1,257,452
Change of Assumptions	928,859	391,928
Changes in Proportion and Differences Between	27,797	247,191
<b>Total</b>	<b>\$1,159,609</b>	<b>\$2,128,987</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,359
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,456)
<b>Total</b>	<b>(\$9,097)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$293,154

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$308,125)
2020	(270,582)
2021	(260,246)
2022	(337,582)
2023	20,235
Thereafter	186,922
<b>Total</b>	<b>(\$969,378)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,308,504	(\$707,507)	(\$2,333,439)

# TRF 1996 Net Pension Liability - Unaudited

N HARRISON COMM SCHOOL CORP - 31008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$113,599</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148,265
- Net Difference Between Projected and Actual Investment	(1,438,352)
- Change of Assumptions	744,682
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,550
Pension Expense/Income	(9,097)
Contributions	(293,154)
Total Activity in FY 2018	(821,106)
Net Pension Liability as of June 30, 2021	<b>(\$707,507)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 32004  
 Submission Unit Name: AVON COMM SCHOOL CORP

Wages: \$36,814,468      Proportionate Share: 0.0101011

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$801,122	(\$4,745,416)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,361,256	\$1,558,871
Net Difference Between Projected and Actual	0	8,434,027
Change of Assumptions	6,230,075	2,628,754
Changes in Proportion and Differences Between	629,716	1,432,476
<b>Total</b>	<b>\$8,221,047</b>	<b>\$14,054,128</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$123,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(105,034)
<b>Total</b>	<b>\$18,105</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,966,120

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,987,552)
2020	(1,735,743)
2021	(1,666,412)
2022	(2,185,125)
2023	214,795
Thereafter	1,526,956
<b>Total</b>	<b>(\$5,833,081)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,776,450	(\$4,745,416)	(\$15,650,928)

# TRF 1996 Net Pension Liability - Unaudited

## AVON COMM SCHOOL CORP - 32004

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$801,122</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,055,763
- Net Difference Between Projected and Actual Investment	(9,709,774)
- Change of Assumptions	5,066,426
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,938)
Pension Expense/Income	18,105
Contributions	(1,966,120)
Total Activity in FY 2018	(5,546,538)
Net Pension Liability as of June 30, 2021	<b>(\$4,745,416)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 32005  
 Submission Unit Name: DANVILLE COMM SCHOOL

Wages: \$8,159,605      Proportionate Share: 0.0022388

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$178,063	(\$1,051,770)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$301,708	\$345,507
Net Difference Between Projected and Actual	0	1,869,311
Change of Assumptions	1,380,829	582,635
Changes in Proportion and Differences Between	25,713	333,184
<b>Total</b>	<b>\$1,708,250</b>	<b>\$3,130,637</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,293
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,317)
<b>Total</b>	<b>(\$11,024)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$440,011

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$455,557)
2020	(399,747)
2021	(384,380)
2022	(499,347)
2023	32,579
Thereafter	284,065
<b>Total</b>	<b>(\$1,422,387)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,945,205	(\$1,051,770)	(\$3,468,860)

# TRF 1996 Net Pension Liability - Unaudited

## DANVILLE COMM SCHOOL - 32005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$178,063</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	234,787
- Net Difference Between Projected and Actual Investment	(2,152,868)
- Change of Assumptions	1,123,839
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,444
Pension Expense/Income	(11,024)
Contributions	(440,011)
Total Activity in FY 2018	(1,229,833)
Net Pension Liability as of June 30, 2021	<b>(\$1,051,770)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 32006  
 Submission Unit Name: PLAINFIELD COMM SCHOOL CORP

Wages: \$19,366,844      Proportionate Share: 0.0053138

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$420,935	(\$2,496,381)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$716,104	\$820,062
Net Difference Between Projected and Actual	0	4,436,817
Change of Assumptions	3,277,403	1,382,886
Changes in Proportion and Differences Between	164,389	629,705
<b>Total</b>	<b>\$4,157,896</b>	<b>\$7,269,470</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,779
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(53,295)
<b>Total</b>	<b>\$11,484</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,059,140

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,043,615)
2020	(911,148)
2021	(874,676)
2022	(1,147,551)
2023	114,955
Thereafter	750,461
<b>Total</b>	<b>(\$3,111,574)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,616,952	(\$2,496,381)	(\$8,233,351)

# TRF 1996 Net Pension Liability - Unaudited

## PLAINFIELD COMM SCHOOL CORP - 32006

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$420,935</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	554,606
- Net Difference Between Projected and Actual Investment	(5,107,135)
- Change of Assumptions	2,664,329
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,540
Pension Expense/Income	11,484
Contributions	(1,059,140)
Total Activity in FY 2018	(2,917,316)
Net Pension Liability as of June 30, 2021	<b>(\$2,496,381)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 32007  
 Submission Unit Name: BROWNSBURG COMMUNITY SCHOOL CORP

Wages: \$35,972,489      Proportionate Share: 0.0098701

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$781,380	(\$4,636,894)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,330,126	\$1,523,222
Net Difference Between Projected and Actual	0	8,241,151
Change of Assumptions	6,087,601	2,568,637
Changes in Proportion and Differences Between	336,570	1,122,219
<b>Total</b>	<b>\$7,754,297</b>	<b>\$13,455,229</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$120,323
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(96,717)
<b>Total</b>	<b>\$23,606</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,960,749

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,936,181)
2020	(1,690,131)
2021	(1,622,386)
2022	(2,129,236)
2023	215,799
Thereafter	1,461,203
<b>Total</b>	<b>(\$5,700,932)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,575,743	(\$4,636,894)	(\$15,293,011)

# TRF 1996 Net Pension Liability - Unaudited

## BROWNSBURG COMMUNITY SCHOOL CORP - 32007

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$781,380</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,029,395
- Net Difference Between Projected and Actual Investment	(9,485,459)
- Change of Assumptions	4,947,964
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,969
Pension Expense/Income	23,606
Contributions	(1,960,749)
Total Activity in FY 2018	(5,418,274)
Net Pension Liability as of June 30, 2021	<b>(\$4,636,894)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 32008  
 Submission Unit Name: MILL CREEK COMM SCHOOL

Wages: \$5,318,686      Proportionate Share: 0.0014593

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$108,291	(\$685,568)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$196,660	\$225,209
Net Difference Between Projected and Actual	0	1,218,459
Change of Assumptions	900,055	379,774
Changes in Proportion and Differences Between	49,626	199,434
<b>Total</b>	<b>\$1,146,341</b>	<b>\$2,022,876</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,790
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,642)
<b>Total</b>	<b>(\$852)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$292,516

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$290,608)
2020	(254,229)
2021	(244,213)
2022	(319,151)
2023	27,554
Thereafter	204,112
<b>Total</b>	<b>(\$876,535)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,267,929	(\$685,568)	(\$2,261,080)

# TRF 1996 Net Pension Liability - Unaudited

## MILL CREEK COMM SCHOOL - 32008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$108,291</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	140,875
- Net Difference Between Projected and Actual Investment	(1,390,907)
- Change of Assumptions	718,325
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,216
Pension Expense/Income	(852)
Contributions	(292,516)
Total Activity in FY 2018	(793,859)
Net Pension Liability as of June 30, 2021	<b>(\$685,568)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 32010  
 Submission Unit Name: NORTH WEST HENDRICKS

Wages: \$6,152,278      Proportionate Share: 0.0016881

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$124,807	(\$793,056)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$227,494	\$260,519
Net Difference Between Projected and Actual	0	1,409,498
Change of Assumptions	1,041,173	439,318
Changes in Proportion and Differences Between	70,266	206,486
<b>Total</b>	<b>\$1,338,933</b>	<b>\$2,315,821</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,579
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$17,805)
<b>Total</b>	<b>\$2,774</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$331,801

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$332,408)
2020	(290,325)
2021	(278,739)
2022	(365,426)
2023	35,644
Thereafter	254,366
<b>Total</b>	<b>(\$976,888)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,466,724	(\$793,056)	(\$2,615,590)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH WEST HENDRICKS - 32010

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$124,807</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	162,239
- Net Difference Between Projected and Actual Investment	(1,608,246)
- Change of Assumptions	830,104
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,067
Pension Expense/Income	2,774
Contributions	(331,801)
Total Activity in FY 2018	(917,863)
Net Pension Liability as of June 30, 2021	<b>(\$793,056)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 33001  
 Submission Unit Name: BLUE RIVER VALLEY SCHOOLS

Wages: \$2,049,456      Proportionate Share: 0.0005623

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$45,206	(\$264,164)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,777	\$86,778
Net Difference Between Projected and Actual	0	469,499
Change of Assumptions	346,811	146,335
Changes in Proportion and Differences Between	13,084	73,768
<b>Total</b>	<b>\$435,672</b>	<b>\$776,380</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,855
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,581)
<b>Total</b>	<b>(\$726)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,889

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$112,375)
2020	(98,358)
2021	(94,498)
2022	(123,374)
2023	10,214
Thereafter	77,683
<b>Total</b>	<b>(\$340,708)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$488,560	(\$264,164)	(\$871,243)

# TRF 1996 Net Pension Liability - Unaudited

## BLUE RIVER VALLEY SCHOOLS - 33001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$45,206</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,725
- Net Difference Between Projected and Actual Investment	(541,487)
- Change of Assumptions	283,149
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,858
Pension Expense/Income	(726)
Contributions	(111,889)
Total Activity in FY 2018	(309,370)
Net Pension Liability as of June 30, 2021	<b>(\$264,164)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 33005  
 Submission Unit Name: CHARLES A BEARD MEMORIAL SCHOOL CORP

Wages: \$3,480,049      Proportionate Share: 0.0009549

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$71,518	(\$448,604)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128,685	\$147,367
Net Difference Between Projected and Actual	0	797,304
Change of Assumptions	588,956	248,507
Changes in Proportion and Differences Between	9,643	171,534
<b>Total</b>	<b>\$727,284</b>	<b>\$1,364,712</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,641
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,048)
<b>Total</b>	<b>(\$10,407)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$184,846

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$200,010)
2020	(176,206)
2021	(169,652)
2022	(218,688)
2023	8,189
Thereafter	118,939
<b>Total</b>	<b>(\$637,428)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$829,675	(\$448,604)	(\$1,479,549)

# TRF 1996 Net Pension Liability - Unaudited

CHARLES A BEARD MEMORIAL SCHOOL CORP - 33005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$71,518</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,211
- Net Difference Between Projected and Actual Investment	(911,194)
- Change of Assumptions	471,243
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,871
Pension Expense/Income	(10,407)
Contributions	(184,846)
Total Activity in FY 2018	(520,122)
Net Pension Liability as of June 30, 2021	<b>(\$448,604)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 33007  
 Submission Unit Name: SHENANDOAH SCHOOL CORP

Wages: \$3,695,352      Proportionate Share: 0.0010139

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$80,684	(\$476,322)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$136,636	\$156,472
Net Difference Between Projected and Actual	0	846,567
Change of Assumptions	625,345	263,862
Changes in Proportion and Differences Between	2,935	158,368
<b>Total</b>	<b>\$764,916</b>	<b>\$1,425,269</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,360
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,833)
<b>Total</b>	<b>(\$7,473)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$201,627

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$208,792)
2020	(183,517)
2021	(176,557)
2022	(228,623)
2023	12,270
Thereafter	124,866
<b>Total</b>	<b>(\$660,353)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$880,938	(\$476,322)	(\$1,570,965)

# TRF 1996 Net Pension Liability - Unaudited

## SHENANDOAH SCHOOL CORP - 33007

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$80,684</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106,397
- Net Difference Between Projected and Actual Investment	(975,053)
- Change of Assumptions	509,040
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,710
Pension Expense/Income	(7,473)
Contributions	(201,627)
Total Activity in FY 2018	(557,006)
Net Pension Liability as of June 30, 2021	<b>(\$476,322)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 33008  
 Submission Unit Name: SOUTH HENRY SCHOOL

Wages: \$1,528,708      Proportionate Share: 0.0004194

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$32,088	(\$197,031)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,520	\$64,725
Net Difference Between Projected and Actual	0	350,183
Change of Assumptions	258,674	109,146
Changes in Proportion and Differences Between	19,824	65,331
<b>Total</b>	<b>\$335,018</b>	<b>\$589,385</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,113
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,232)
<b>Total</b>	<b>(\$119)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,284

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$83,394)
2020	(72,939)
2021	(70,061)
2022	(91,598)
2023	8,040
Thereafter	55,585
<b>Total</b>	<b>(\$254,367)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$364,400	(\$197,031)	(\$649,830)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH HENRY SCHOOL - 33008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$32,088</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,998
- Net Difference Between Projected and Actual Investment	(401,282)
- Change of Assumptions	208,211
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,357
Pension Expense/Income	(119)
Contributions	(83,284)
Total Activity in FY 2018	(229,119)
Net Pension Liability as of June 30, 2021	<b>(\$197,031)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 33010  
 Submission Unit Name: NEW CASTLE COMM SCHOOL

Wages: \$10,232,014      Proportionate Share: 0.0028074

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$222,770	(\$1,318,894)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$378,334	\$433,257
Net Difference Between Projected and Actual	0	2,344,070
Change of Assumptions	1,731,526	730,610
Changes in Proportion and Differences Between	25,523	417,456
<b>Total</b>	<b>\$2,135,383</b>	<b>\$3,925,393</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,224
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,002)
<b>Total</b>	<b>(\$14,778)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$562,737

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$572,211)
2020	(502,226)
2021	(482,957)
2022	(627,122)
2023	39,893
Thereafter	354,613
<b>Total</b>	<b>(\$1,790,010)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,439,240	(\$1,318,894)	(\$4,349,865)

# TRF 1996 Net Pension Liability - Unaudited

## NEW CASTLE COMM SCHOOL - 33010

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$222,770</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	293,607
- Net Difference Between Projected and Actual Investment	(2,698,821)
- Change of Assumptions	1,408,322
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,743
Pension Expense/Income	(14,778)
Contributions	(562,737)
Total Activity in FY 2018	(1,541,664)
Net Pension Liability as of June 30, 2021	<b>(\$1,318,894)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 34001  
 Submission Unit Name: NORTHWESTERN SCHOOL

Wages: \$5,970,666      Proportionate Share: 0.0016382

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$127,075	(\$769,613)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$220,769	\$252,818
Net Difference Between Projected and Actual	0	1,367,833
Change of Assumptions	1,010,396	426,332
Changes in Proportion and Differences Between	20,336	195,217
<b>Total</b>	<b>\$1,251,501</b>	<b>\$2,242,200</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,971
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,117)
<b>Total</b>	<b>(\$2,146)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$324,124

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$327,423)
2020	(286,585)
2021	(275,341)
2022	(359,466)
2023	29,758
Thereafter	228,358
<b>Total</b>	<b>(\$990,699)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,423,368	(\$769,613)	(\$2,538,273)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHWESTERN SCHOOL - 34001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$127,075</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	166,763
- Net Difference Between Projected and Actual Investment	(1,570,193)
- Change of Assumptions	816,460
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,552
Pension Expense/Income	(2,146)
Contributions	(324,124)
Total Activity in FY 2018	(896,688)
Net Pension Liability as of June 30, 2021	<b>(\$769,613)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 34002  
 Submission Unit Name: EASTERN HOWARD SCHOOL

Wages: \$4,674,767      Proportionate Share: 0.0012827

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$104,222	(\$602,602)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$172,861	\$197,955
Net Difference Between Projected and Actual	0	1,071,005
Change of Assumptions	791,133	333,815
Changes in Proportion and Differences Between	30,874	217,149
<b>Total</b>	<b>\$994,868</b>	<b>\$1,819,924</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,637
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,547)
<b>Total</b>	<b>(\$7,910)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$255,153

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$262,601)
2020	(230,625)
2021	(221,821)
2022	(287,691)
2023	17,072
Thereafter	160,610
<b>Total</b>	<b>(\$825,056)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,114,488	(\$602,602)	(\$1,987,451)

# TRF 1996 Net Pension Liability - Unaudited

EASTERN HOWARD SCHOOL - 34002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$104,222</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	137,965
- Net Difference Between Projected and Actual Investment	(1,236,974)
- Change of Assumptions	647,922
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,326
Pension Expense/Income	(7,910)
Contributions	(255,153)
Total Activity in FY 2018	(706,824)
Net Pension Liability as of June 30, 2021	<b>(\$602,602)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 34003  
 Submission Unit Name: WESTERN SCHOOL CORP

Wages: \$9,542,682      Proportionate Share: 0.0026183

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$204,166	(\$1,230,056)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$352,850	\$404,074
Net Difference Between Projected and Actual	0	2,186,179
Change of Assumptions	1,614,894	681,398
Changes in Proportion and Differences Between	73,011	366,756
<b>Total</b>	<b>\$2,040,755</b>	<b>\$3,638,407</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,919
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,983)
<b>Total</b>	<b>(\$3,064)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$520,531

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$522,949)
2020	(457,678)
2021	(439,706)
2022	(574,162)
2023	47,922
Thereafter	348,921
<b>Total</b>	<b>(\$1,597,652)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,274,938	(\$1,230,056)	(\$4,056,868)

# TRF 1996 Net Pension Liability - Unaudited

## WESTERN SCHOOL CORP - 34003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$204,166</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	268,200
- Net Difference Between Projected and Actual Investment	(2,511,303)
- Change of Assumptions	1,306,878
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,598
Pension Expense/Income	(3,064)
Contributions	(520,531)
Total Activity in FY 2018	(1,434,222)
Net Pension Liability as of June 30, 2021	<b>(\$1,230,056)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 34005  
 Submission Unit Name: KOKOMO SCHOOL CORPORATION

Wages: \$19,475,535      Proportionate Share: 0.0053437

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$436,796	(\$2,510,428)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$720,134	\$824,677
Net Difference Between Projected and Actual	0	4,461,782
Change of Assumptions	3,295,844	1,390,667
Changes in Proportion and Differences Between	30,208	858,515
<b>Total</b>	<b>\$4,046,186</b>	<b>\$7,535,641</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,143
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(102,770)
<b>Total</b>	<b>(\$37,627)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,048,809

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,098,662)
2020	(965,450)
2021	(928,773)
2022	(1,203,183)
2023	66,424
Thereafter	640,189
<b>Total</b>	<b>(\$3,489,455)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,642,931	(\$2,510,428)	(\$8,279,679)

# TRF 1996 Net Pension Liability - Unaudited

## KOKOMO SCHOOL CORPORATION - 34005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$436,796</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	578,836
- Net Difference Between Projected and Actual Investment	(5,157,357)
- Change of Assumptions	2,703,996
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,737
Pension Expense/Income	(37,627)
Contributions	(1,048,809)
Total Activity in FY 2018	(2,947,224)
Net Pension Liability as of June 30, 2021	<b>(\$2,510,428)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 34007  
 Submission Unit Name: TAYLOR COMM SCHOOLS CORP

Wages: \$4,217,308      Proportionate Share: 0.0011571

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$90,980	(\$543,596)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$155,934	\$178,572
Net Difference Between Projected and Actual	0	966,134
Change of Assumptions	713,667	301,129
Changes in Proportion and Differences Between	50,381	172,853
<b>Total</b>	<b>\$919,982</b>	<b>\$1,618,688</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,106
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,989)
<b>Total</b>	<b>(\$883)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$231,940

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$230,636)
2020	(201,791)
2021	(193,849)
2022	(253,268)
2023	21,639
Thereafter	159,199
<b>Total</b>	<b>(\$698,706)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,005,359	(\$543,596)	(\$1,792,843)

# TRF 1996 Net Pension Liability - Unaudited

TAYLOR COMM SCHOOLS CORP - 34007

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$90,980</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	119,704
- Net Difference Between Projected and Actual Investment	(1,111,016)
- Change of Assumptions	578,924
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,635
Pension Expense/Income	(883)
Contributions	(231,940)
Total Activity in FY 2018	(634,576)
Net Pension Liability as of June 30, 2021	<b>(\$543,596)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 35015  
 Submission Unit Name: HUNTINGTON CO COMM SCHOOL CORP

Wages: \$16,245,870      Proportionate Share: 0.0044575

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$344,046	(\$2,094,098)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$600,707	\$687,912
Net Difference Between Projected and Actual	0	3,721,840
Change of Assumptions	2,749,261	1,160,039
Changes in Proportion and Differences Between	45,007	611,573
<b>Total</b>	<b>\$3,394,975</b>	<b>\$6,181,364</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,340
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68,452)
<b>Total</b>	<b>(\$14,112)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$882,435

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$899,186)
2020	(788,065)
2021	(757,471)
2022	(986,373)
2023	72,682
Thereafter	572,024
<b>Total</b>	<b>(\$2,786,389)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,872,947	(\$2,094,098)	(\$6,906,576)

# TRF 1996 Net Pension Liability - Unaudited

## HUNTINGTON CO COMM SCHOOL CORP - 35015

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$344,046</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	451,065
- Net Difference Between Projected and Actual Investment	(4,269,716)
- Change of Assumptions	2,218,419
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,635
Pension Expense/Income	(14,112)
Contributions	(882,435)
Total Activity in FY 2018	(2,438,144)
Net Pension Liability as of June 30, 2021	<b>(\$2,094,098)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 35016  
 Submission Unit Name: REGION 8 EDUCATION SERVICE CENTER

Wages: \$230,950      Proportionate Share: 0.0000634

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,129	(\$29,785)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,544	\$9,784
Net Difference Between Projected and Actual	0	52,937
Change of Assumptions	39,103	16,499
Changes in Proportion and Differences Between	6,172	9,533
<b>Total</b>	<b>\$53,819</b>	<b>\$88,753</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$773
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(383)
<b>Total</b>	<b>\$390</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,702

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$12,200)
2020	(10,619)
2021	(10,184)
2022	(13,440)
2023	1,619
Thereafter	9,890
<b>Total</b>	<b>(\$34,934)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$55,086	(\$29,785)	(\$98,234)

# TRF 1996 Net Pension Liability - Unaudited

## REGION 8 EDUCATION SERVICE CENTER - 35016

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$5,129</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,783
- Net Difference Between Projected and Actual Investment	(61,104)
- Change of Assumptions	31,983
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(264)
Pension Expense/Income	390
Contributions	(12,702)
Total Activity in FY 2018	(34,914)
Net Pension Liability as of June 30, 2021	<b>(\$29,785)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 36001  
 Submission Unit Name: MEDORA COMM SCHOOL CORP

Wages: \$856,245      Proportionate Share: 0.0002349

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$16,227	(\$110,354)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,656	\$36,251
Net Difference Between Projected and Actual	0	196,132
Change of Assumptions	144,880	61,131
Changes in Proportion and Differences Between	22,435	38,363
<b>Total</b>	<b>\$198,971</b>	<b>\$331,877</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,864
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,819)
<b>Total</b>	<b>\$1,045</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,092

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$45,594)
2020	(39,738)
2021	(38,126)
2022	(50,188)
2023	5,617
Thereafter	35,123
<b>Total</b>	<b>(\$132,906)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$204,095	(\$110,354)	(\$363,961)

# TRF 1996 Net Pension Liability - Unaudited

## MEDORA COMM SCHOOL CORP - 36001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$16,227</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,793
- Net Difference Between Projected and Actual Investment	(221,973)
- Change of Assumptions	113,426
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,220
Pension Expense/Income	1,045
Contributions	(47,092)
Total Activity in FY 2018	(126,581)
Net Pension Liability as of June 30, 2021	<b>(\$110,354)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 36008  
 Submission Unit Name: CROTHERSVILLE COMM SCHOOLS

Wages: \$1,186,254      Proportionate Share: 0.0003255

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$25,206	(\$152,917)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,865	\$50,233
Net Difference Between Projected and Actual	0	271,780
Change of Assumptions	200,759	84,710
Changes in Proportion and Differences Between	4,194	76,093
<b>Total</b>	<b>\$248,818</b>	<b>\$482,816</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,968
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,644)
<b>Total</b>	<b>(\$4,676)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,244

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$69,310)
2020	(61,195)
2021	(58,961)
2022	(75,676)
2023	1,661
Thereafter	29,483
<b>Total</b>	<b>(\$233,998)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$282,814	(\$152,917)	(\$504,339)

# TRF 1996 Net Pension Liability - Unaudited

## CROTHERSVILLE COMM SCHOOLS - 36008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$25,206</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,067
- Net Difference Between Projected and Actual Investment	(311,919)
- Change of Assumptions	162,146
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,503
Pension Expense/Income	(4,676)
Contributions	(65,244)
Total Activity in FY 2018	(178,123)
Net Pension Liability as of June 30, 2021	<b>(\$152,917)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 36013  
 Submission Unit Name: SEYMOUR COMM SCHOOLS

Wages: \$16,911,574      Proportionate Share: 0.0046402

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$364,209	(\$2,179,929)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$625,328	\$716,108
Net Difference Between Projected and Actual	0	3,874,387
Change of Assumptions	2,861,945	1,207,586
Changes in Proportion and Differences Between	130,711	564,653
<b>Total</b>	<b>\$3,617,984</b>	<b>\$6,362,734</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,567
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(50,684)
<b>Total</b>	<b>\$5,883</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$913,867

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$915,466)
2020	(799,791)
2021	(767,942)
2022	(1,006,227)
2023	96,235
Thereafter	648,441
<b>Total</b>	<b>(\$2,744,750)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,031,688	(\$2,179,929)	(\$7,189,656)

# TRF 1996 Net Pension Liability - Unaudited

## SEYMOUR COMM SCHOOLS - 36013

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$364,209</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	479,036
- Net Difference Between Projected and Actual Investment	(4,454,372)
- Change of Assumptions	2,320,432
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,750
Pension Expense/Income	5,883
Contributions	(913,867)
Total Activity in FY 2018	(2,544,138)
Net Pension Liability as of June 30, 2021	<b>(\$2,179,929)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 36014  
 Submission Unit Name: BROWNSTOWN CENTRAL COMM SCHOOLS

Wages: \$5,050,597      Proportionate Share: 0.0013858

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$109,195	(\$651,038)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$186,755	\$213,866
Net Difference Between Projected and Actual	0	1,157,089
Change of Assumptions	854,723	360,647
Changes in Proportion and Differences Between	19,221	207,170
<b>Total</b>	<b>\$1,060,699</b>	<b>\$1,938,772</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,894
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,529)
<b>Total</b>	<b>(\$7,635)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$273,095

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$282,799)
2020	(248,253)
2021	(238,741)
2022	(309,905)
2023	19,345
Thereafter	182,280
<b>Total</b>	<b>(\$878,073)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,204,067	(\$651,038)	(\$2,147,197)

# TRF 1996 Net Pension Liability - Unaudited

## BROWNSTOWN CENTRAL COMM SCHOOLS - 36014

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$109,195</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	143,727
- Net Difference Between Projected and Actual Investment	(1,330,977)
- Change of Assumptions	693,773
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,974
Pension Expense/Income	(7,635)
Contributions	(273,095)
Total Activity in FY 2018	(760,233)
Net Pension Liability as of June 30, 2021	<b>(\$651,038)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 37006  
 Submission Unit Name: RENNELAER CENTRAL SCHOOL CORP

Wages: \$5,126,146      Proportionate Share: 0.0014065

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$112,843	(\$660,762)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$189,544	\$217,061
Net Difference Between Projected and Actual	0	1,174,373
Change of Assumptions	867,490	366,034
Changes in Proportion and Differences Between	6,774	254,559
<b>Total</b>	<b>\$1,063,808</b>	<b>\$2,012,027</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,146
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,562)
<b>Total</b>	<b>(\$14,416)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$278,047

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$293,689)
2020	(258,626)
2021	(248,973)
2022	(321,199)
2023	12,977
Thereafter	161,291
<b>Total</b>	<b>(\$948,219)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,222,053	(\$660,762)	(\$2,179,271)

# TRF 1996 Net Pension Liability - Unaudited

## RENSELAER CENTRAL SCHOOL CORP - 37006

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$112,843</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	149,029
- Net Difference Between Projected and Actual Investment	(1,354,069)
- Change of Assumptions	707,824
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,074
Pension Expense/Income	(14,416)
Contributions	(278,047)
Total Activity in FY 2018	(773,605)
Net Pension Liability as of June 30, 2021	<b>(\$660,762)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 37010  
 Submission Unit Name: KANKAKEE VALLEY SCHOOL

Wages: \$10,361,841      Proportionate Share: 0.0028431

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$223,924	(\$1,335,666)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$383,145	\$438,767
Net Difference Between Projected and Actual	0	2,373,878
Change of Assumptions	1,753,544	739,901
Changes in Proportion and Differences Between	94,620	373,387
<b>Total</b>	<b>\$2,231,309</b>	<b>\$3,925,933</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,659
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,856)
<b>Total</b>	<b>\$803</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$565,812

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$563,718)
2020	(492,843)
2021	(473,329)
2022	(619,328)
2023	56,161
Thereafter	398,433
<b>Total</b>	<b>(\$1,694,624)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,470,258	(\$1,335,666)	(\$4,405,179)

# TRF 1996 Net Pension Liability - Unaudited

## KANKAKEE VALLEY SCHOOL - 37010

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$223,924</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	294,713
- Net Difference Between Projected and Actual Investment	(2,730,466)
- Change of Assumptions	1,423,159
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,013
Pension Expense/Income	803
Contributions	(565,812)
Total Activity in FY 2018	(1,559,590)
Net Pension Liability as of June 30, 2021	<b>(\$1,335,666)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 38011  
 Submission Unit Name: JAY SCHOOL CORPORATION

Wages: \$10,668,333      Proportionate Share: 0.0029272

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$239,559	(\$1,375,175)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$394,479	\$451,746
Net Difference Between Projected and Actual	0	2,444,098
Change of Assumptions	1,805,415	761,787
Changes in Proportion and Differences Between	2,360	533,784
<b>Total</b>	<b>\$2,202,254</b>	<b>\$4,191,415</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,685
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(65,974)
<b>Total</b>	<b>(\$30,289)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$581,002

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$611,507)
2020	(538,535)
2021	(518,444)
2022	(668,762)
2023	26,717
Thereafter	321,370
<b>Total</b>	<b>(\$1,989,161)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,543,329	(\$1,375,175)	(\$4,535,486)

# TRF 1996 Net Pension Liability - Unaudited

JAY SCHOOL CORPORATION - 38011

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$239,559</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	317,530
- Net Difference Between Projected and Actual Investment	(2,825,583)
- Change of Assumptions	1,481,737
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,873
Pension Expense/Income	(30,289)
Contributions	(581,002)
Total Activity in FY 2018	(1,614,734)
Net Pension Liability as of June 30, 2021	<b>(\$1,375,175)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 39003  
 Submission Unit Name: SOUTHWESTERN JEFFERSON CO SCHOOLS

Wages: \$3,456,976      Proportionate Share: 0.0009485

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$75,673	(\$445,598)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$127,823	\$146,379
Net Difference Between Projected and Actual	0	791,961
Change of Assumptions	585,008	246,842
Changes in Proportion and Differences Between	31,551	176,811
<b>Total</b>	<b>\$744,382</b>	<b>\$1,361,993</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,563
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,154)
<b>Total</b>	<b>(\$5,591)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,254

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$193,923)
2020	(170,278)
2021	(163,768)
2022	(212,476)
2023	12,884
Thereafter	109,950
<b>Total</b>	<b>(\$617,611)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$824,114	(\$445,598)	(\$1,469,633)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHWESTERN JEFFERSON CO SCHOOLS - 39003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$75,673</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99,836
- Net Difference Between Projected and Actual Investment	(912,466)
- Change of Assumptions	476,558
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,354)
Pension Expense/Income	(5,591)
Contributions	(178,254)
Total Activity in FY 2018	(521,271)
Net Pension Liability as of June 30, 2021	<b>(\$445,598)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 39004  
 Submission Unit Name: MADISON CONS SCHOOLS

Wages: \$9,481,557      Proportionate Share: 0.0026015

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$178,313	(\$1,222,164)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$350,586	\$401,481
Net Difference Between Projected and Actual	0	2,172,152
Change of Assumptions	1,604,532	677,026
Changes in Proportion and Differences Between	126,703	348,425
<b>Total</b>	<b>\$2,081,821</b>	<b>\$3,599,084</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,714
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$31,440)
<b>Total</b>	<b>\$274</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$497,863

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$516,276)
2020	(451,423)
2021	(433,568)
2022	(567,160)
2023	50,925
Thereafter	400,239
<b>Total</b>	<b>(\$1,517,263)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,260,341	(\$1,222,164)	(\$4,030,837)

# TRF 1996 Net Pension Liability - Unaudited

## MADISON CONS SCHOOLS - 39004

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$178,313</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	228,080
- Net Difference Between Projected and Actual Investment	(2,456,106)
- Change of Assumptions	1,253,608
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,530
Pension Expense/Income	274
Contributions	(497,863)
Total Activity in FY 2018	(1,400,477)
Net Pension Liability as of June 30, 2021	<b>(\$1,222,164)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 39005  
 Submission Unit Name: MADISON AREA EDUC SPEC SERV UNIT

Wages: \$1,419,064      Proportionate Share: 0.0003894

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$31,465	(\$182,937)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,477	\$60,095
Net Difference Between Projected and Actual	0	325,134
Change of Assumptions	240,171	101,339
Changes in Proportion and Differences Between	6,591	113,174
<b>Total</b>	<b>\$299,239</b>	<b>\$599,742</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,747
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,329)
<b>Total</b>	<b>(\$8,582)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,045

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$85,900)
2020	(76,193)
2021	(73,520)
2022	(93,517)
2023	(1,002)
Thereafter	29,629
<b>Total</b>	<b>(\$300,503)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$338,334	(\$182,937)	(\$603,347)

# TRF 1996 Net Pension Liability - Unaudited

## MADISON AREA EDUC SPEC SERV UNIT - 39005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$31,465</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,610
- Net Difference Between Projected and Actual Investment	(375,240)
- Change of Assumptions	196,375
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,480
Pension Expense/Income	(8,582)
Contributions	(78,045)
Total Activity in FY 2018	(214,402)
Net Pension Liability as of June 30, 2021	<b>(\$182,937)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 40001  
 Submission Unit Name: JENNINGS CO SCHOOLS CORP

Wages: \$14,163,491      Proportionate Share: 0.0038862

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$314,031	(\$1,825,706)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$523,717	\$599,745
Net Difference Between Projected and Actual	0	3,244,826
Change of Assumptions	2,396,899	1,011,361
Changes in Proportion and Differences Between	45,341	601,014
<b>Total</b>	<b>\$2,965,957</b>	<b>\$5,456,946</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,375
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68,934)
<b>Total</b>	<b>(\$21,559)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$767,911

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$793,196)
2020	(696,317)
2021	(669,644)
2022	(869,209)
2023	54,113
Thereafter	483,264
<b>Total</b>	<b>(\$2,490,989)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,376,567	(\$1,825,706)	(\$6,021,388)

# TRF 1996 Net Pension Liability - Unaudited

## JENNINGS CO SCHOOLS CORP - 40001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$314,031</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	415,282
- Net Difference Between Projected and Actual Investment	(3,744,905)
- Change of Assumptions	1,959,843
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,513
Pension Expense/Income	(21,559)
Contributions	(767,911)
Total Activity in FY 2018	(2,139,737)
Net Pension Liability as of June 30, 2021	<b>(\$1,825,706)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 41003  
 Submission Unit Name: CENTER GROVE COMM SCHOOL

Wages: \$29,539,707      Proportionate Share: 0.0081051

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$605,257	(\$3,807,711)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,092,269	\$1,250,835
Net Difference Between Projected and Actual	0	6,767,444
Change of Assumptions	4,998,998	2,109,306
Changes in Proportion and Differences Between	335,035	910,245
<b>Total</b>	<b>\$6,426,302</b>	<b>\$11,037,830</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,807
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(72,438)
<b>Total</b>	<b>\$26,369</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,614,974

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,582,962)
2020	(1,380,912)
2021	(1,325,281)
2022	(1,741,495)
2023	184,205
Thereafter	1,234,917
<b>Total</b>	<b>(\$4,611,528)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,042,203	(\$3,807,711)	(\$12,558,270)

# TRF 1996 Net Pension Liability - Unaudited

## CENTER GROVE COMM SCHOOL - 41003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$605,257</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	788,376
- Net Difference Between Projected and Actual Investment	(7,731,285)
- Change of Assumptions	3,996,596
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	121,950
Pension Expense/Income	26,369
Contributions	(1,614,974)
Total Activity in FY 2018	(4,412,968)
Net Pension Liability as of June 30, 2021	<b>(\$3,807,711)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 41005  
 Submission Unit Name: FRANKLIN COMM SCHOOL

Wages: \$17,450,230      Proportionate Share: 0.0047880

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$347,086	(\$2,249,364)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$645,246	\$738,917
Net Difference Between Projected and Actual	0	3,997,794
Change of Assumptions	2,953,104	1,246,050
Changes in Proportion and Differences Between	117,387	515,629
<b>Total</b>	<b>\$3,715,737</b>	<b>\$6,498,390</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,369
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$52,510)
<b>Total</b>	<b>\$5,859</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$949,245

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$944,837)
2020	(825,478)
2021	(792,615)
2022	(1,038,489)
2023	99,100
Thereafter	719,666
<b>Total</b>	<b>(\$2,782,653)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,160,105	(\$2,249,364)	(\$7,418,662)

# TRF 1996 Net Pension Liability - Unaudited

## FRANKLIN COMM SCHOOL - 41005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$347,086</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	449,354
- Net Difference Between Projected and Actual Investment	(4,550,511)
- Change of Assumptions	2,341,811
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,282
Pension Expense/Income	5,859
Contributions	(949,245)
Total Activity in FY 2018	(2,596,450)
Net Pension Liability as of June 30, 2021	<b>(\$2,249,364)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 41006  
 Submission Unit Name: CENTRAL NINE CAREER CENTER

Wages: \$2,156,816      Proportionate Share: 0.0005918

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$45,907	(\$278,023)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,753	\$91,331
Net Difference Between Projected and Actual	0	494,130
Change of Assumptions	365,006	154,013
Changes in Proportion and Differences Between	25,937	82,949
<b>Total</b>	<b>\$470,696</b>	<b>\$822,423</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,214
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,815)
<b>Total</b>	<b>(\$601)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,619

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$118,107)
2020	(103,354)
2021	(99,292)
2022	(129,683)
2023	10,918
Thereafter	87,791
<b>Total</b>	<b>(\$351,727)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$514,192	(\$278,023)	(\$916,952)

# TRF 1996 Net Pension Liability - Unaudited

## CENTRAL NINE CAREER CENTER - 41006

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$45,907</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,245
- Net Difference Between Projected and Actual Investment	(567,235)
- Change of Assumptions	294,949
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,331
Pension Expense/Income	(601)
Contributions	(118,619)
Total Activity in FY 2018	(323,930)
Net Pension Liability as of June 30, 2021	<b>(\$278,023)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 41007  
 Submission Unit Name: NINEVEH HENSLEY JACKSON UNITED SCHOOL CORP

Wages: \$5,530,543      Proportionate Share: 0.0015175

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$119,390	(\$712,909)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$204,503	\$234,191
Net Difference Between Projected and Actual	0	1,267,054
Change of Assumptions	935,951	394,921
Changes in Proportion and Differences Between	46,685	205,237
<b>Total</b>	<b>\$1,187,139</b>	<b>\$2,101,403</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,499
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,713)
<b>Total</b>	<b>(\$214)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$292,672

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$301,528)
2020	(263,698)
2021	(253,282)
2022	(331,209)
2023	29,328
Thereafter	206,125
<b>Total</b>	<b>(\$914,264)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,318,496	(\$712,909)	(\$2,351,257)

**TRF 1996 Net Pension Liability - Unaudited**  
**NINEVEH HENSLEY JACKSON UNITED SCHOOL CORP - 41007**

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$119,390</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	157,100
- Net Difference Between Projected and Actual Investment	(1,457,176)
- Change of Assumptions	759,372
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,291
Pension Expense/Income	(214)
Contributions	(292,672)
Total Activity in FY 2018	(832,299)
Net Pension Liability as of June 30, 2021	<b>(\$712,909)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 41009  
 Submission Unit Name: EDINBURGH SCHOOL CORP

Wages: \$2,269,269      Proportionate Share: 0.0006226

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$49,173	(\$292,493)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,904	\$96,084
Net Difference Between Projected and Actual	0	519,847
Change of Assumptions	384,002	162,028
Changes in Proportion and Differences Between	3,109	115,686
<b>Total</b>	<b>\$471,015</b>	<b>\$893,645</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,590
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,087)
<b>Total</b>	<b>(\$6,497)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$114,426

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$130,118)
2020	(114,598)
2021	(110,324)
2022	(142,296)
2023	5,622
Thereafter	69,084
<b>Total</b>	<b>(\$422,630)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$540,953	(\$292,493)	(\$964,674)

# TRF 1996 Net Pension Liability - Unaudited

## EDINBURGH SCHOOL CORP - 41009

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$49,173</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,752
- Net Difference Between Projected and Actual Investment	(598,152)
- Change of Assumptions	311,902
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	755
Pension Expense/Income	(6,497)
Contributions	(114,426)
Total Activity in FY 2018	(341,666)
Net Pension Liability as of June 30, 2021	<b>(\$292,493)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 41010  
 Submission Unit Name: CLARK PLEASANT COMMUNITY SCHOOL CORP

Wages: \$24,292,261      Proportionate Share: 0.0066653

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$500,543	(\$3,131,305)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$898,237	\$1,028,635
Net Difference Between Projected and Actual	0	5,565,267
Change of Assumptions	4,110,970	1,734,606
Changes in Proportion and Differences Between	217,850	826,172
<b>Total</b>	<b>\$5,227,057</b>	<b>\$9,154,680</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,255
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(76,117)
<b>Total</b>	<b>\$5,138</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,316,538

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,318,312)
2020	(1,152,153)
2021	(1,106,405)
2022	(1,448,682)
2023	134,920
Thereafter	963,009
<b>Total</b>	<b>(\$3,927,623)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,791,218	(\$3,131,305)	(\$10,327,403)

# TRF 1996 Net Pension Liability - Unaudited

## CLARK PLEASANT COMMUNITY SCHOOL CORP - 41010

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$500,543</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	652,716
- Net Difference Between Projected and Actual Investment	(6,362,357)
- Change of Assumptions	3,291,766
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,427
Pension Expense/Income	5,138
Contributions	(1,316,538)
Total Activity in FY 2018	(3,631,848)
Net Pension Liability as of June 30, 2021	<b>(\$3,131,305)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 41011  
 Submission Unit Name: GREENWOOD COMMUNITY SCHOOL CORPORATION

Wages: \$13,198,836 Proportionate Share: 0.0036215

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$276,214	(\$1,701,352)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$488,045	\$558,895
Net Difference Between Projected and Actual	0	3,023,812
Change of Assumptions	2,233,640	942,475
Changes in Proportion and Differences Between	146,053	405,231
<b>Total</b>	<b>\$2,867,738</b>	<b>\$4,930,413</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,149
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,166)
<b>Total</b>	<b>\$11,983</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$721,095

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$707,094)
2020	(616,815)
2021	(591,958)
2022	(777,930)
2023	82,509
Thereafter	548,613
<b>Total</b>	<b>(\$2,062,675)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,146,579	(\$1,701,352)	(\$5,611,254)

**TRF 1996 Net Pension Liability - Unaudited**  
**GREENWOOD COMMUNITY SCHOOL CORPORATION - 41011**

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$276,214</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	361,295
- Net Difference Between Projected and Actual Investment	(3,463,670)
- Change of Assumptions	1,796,311
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,610
Pension Expense/Income	11,983
Contributions	(721,095)
Total Activity in FY 2018	(1,977,566)
Net Pension Liability as of June 30, 2021	<b>(\$1,701,352)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 41012  
 Submission Unit Name: SPECIAL SERV JOHNSON CO SCHOOLS

Wages: \$2,590,024      Proportionate Share: 0.0007106

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$50,654	(\$333,834)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,763	\$109,665
Net Difference Between Projected and Actual	0	593,323
Change of Assumptions	438,278	184,930
Changes in Proportion and Differences Between	20,719	188,096
<b>Total</b>	<b>\$554,760</b>	<b>\$1,076,014</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,663
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,560)
<b>Total</b>	<b>(\$12,897)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,678

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$153,994)
2020	(136,279)
2021	(131,402)
2022	(167,893)
2023	943
Thereafter	67,371
<b>Total</b>	<b>(\$521,254)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$617,412	(\$333,834)	(\$1,101,024)

# TRF 1996 Net Pension Liability - Unaudited

## SPECIAL SERV JOHNSON CO SCHOOLS - 41012

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$50,654</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,347
- Net Difference Between Projected and Actual Investment	(673,987)
- Change of Assumptions	345,984
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,743
Pension Expense/Income	(12,897)
Contributions	(141,678)
Total Activity in FY 2018	(384,488)
Net Pension Liability as of June 30, 2021	<b>(\$333,834)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 42001  
 Submission Unit Name: NORTH KNOX SCHOOL CORP

Wages: \$3,623,632      Proportionate Share: 0.0009942

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$75,829	(\$467,067)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$133,982	\$153,432
Net Difference Between Projected and Actual	0	830,118
Change of Assumptions	613,195	258,735
Changes in Proportion and Differences Between	38,051	112,186
<b>Total</b>	<b>\$785,228</b>	<b>\$1,354,471</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,120
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,184)
<b>Total</b>	<b>\$2,936</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$195,690

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$194,468)
2020	(169,684)
2021	(162,860)
2022	(213,915)
2023	22,297
Thereafter	149,387
<b>Total</b>	<b>(\$569,243)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$863,821	(\$467,067)	(\$1,540,441)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH KNOX SCHOOL CORP - 42001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$75,829</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99,186
- Net Difference Between Projected and Actual Investment	(950,871)
- Change of Assumptions	493,137
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,406
Pension Expense/Income	2,936
Contributions	(195,690)
Total Activity in FY 2018	(542,896)
Net Pension Liability as of June 30, 2021	<b>(\$467,067)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 42002  
 Submission Unit Name: SOUTH KNOX SCHOOL

Wages: \$3,638,456      Proportionate Share: 0.0009983

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$76,062	(\$468,993)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$134,534	\$154,065
Net Difference Between Projected and Actual	0	833,542
Change of Assumptions	615,723	259,802
Changes in Proportion and Differences Between	39,007	107,759
<b>Total</b>	<b>\$789,264</b>	<b>\$1,355,168</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,170
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,481)
<b>Total</b>	<b>\$3,689</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$198,094

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$194,534)
2020	(169,647)
2021	(162,795)
2022	(214,060)
2023	23,119
Thereafter	152,013
<b>Total</b>	<b>(\$565,904)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$867,384	(\$468,993)	(\$1,546,794)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH KNOX SCHOOL - 42002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$76,062</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99,471
- Net Difference Between Projected and Actual Investment	(954,668)
- Change of Assumptions	495,026
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,521
Pension Expense/Income	3,689
Contributions	(198,094)
Total Activity in FY 2018	(545,055)
Net Pension Liability as of June 30, 2021	<b>(\$468,993)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 42003  
 Submission Unit Name: VINCENNES CSC

Wages: \$8,938,680      Proportionate Share: 0.0024526

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$199,365	(\$1,152,212)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$330,520	\$378,502
Net Difference Between Projected and Actual	0	2,047,826
Change of Assumptions	1,512,695	638,275
Changes in Proportion and Differences Between	81,428	321,402
<b>Total</b>	<b>\$1,924,643</b>	<b>\$3,386,005</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,899
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,135)
<b>Total</b>	<b>(\$236)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$489,908

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$487,219)
2020	(426,078)
2021	(409,244)
2022	(535,191)
2023	47,525
Thereafter	348,845
<b>Total</b>	<b>(\$1,461,362)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,130,968	(\$1,152,212)	(\$3,800,127)

# TRF 1996 Net Pension Liability - Unaudited

## VINCENNES CSC - 42003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$199,365</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	263,929
- Net Difference Between Projected and Actual Investment	(2,365,304)
- Change of Assumptions	1,239,022
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	920
Pension Expense/Income	(236)
Contributions	(489,908)
Total Activity in FY 2018	(1,351,577)
Net Pension Liability as of June 30, 2021	<b>(\$1,152,212)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 43005  
 Submission Unit Name: WARSAW COMM SCHOOLS

Wages: \$21,763,386      Proportionate Share: 0.0059714

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$470,801	(\$2,805,316)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$804,725	\$921,548
Net Difference Between Projected and Actual	0	4,985,887
Change of Assumptions	3,682,992	1,554,023
Changes in Proportion and Differences Between	56,606	856,993
<b>Total</b>	<b>\$4,544,323</b>	<b>\$8,318,451</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$72,796
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(94,610)
<b>Total</b>	<b>(\$21,814)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,164,478

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,207,484)
2020	(1,058,624)
2021	(1,017,639)
2022	(1,324,283)
2023	94,464
Thereafter	739,438
<b>Total</b>	<b>(\$3,774,128)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,188,315	(\$2,805,316)	(\$9,252,255)

# TRF 1996 Net Pension Liability - Unaudited

## WARSAW COMM SCHOOLS - 43005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$470,801</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	619,759
- Net Difference Between Projected and Actual Investment	(5,735,614)
- Change of Assumptions	2,989,978
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,052
Pension Expense/Income	(21,814)
Contributions	(1,164,478)
Total Activity in FY 2018	(3,276,117)
Net Pension Liability as of June 30, 2021	<b>(\$2,805,316)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 43006  
 Submission Unit Name: WAWASEE COMM SCHOOL

Wages: \$10,974,728      Proportionate Share: 0.0030112

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$246,846	(\$1,414,638)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$405,799	\$464,709
Net Difference Between Projected and Actual	0	2,514,235
Change of Assumptions	1,857,224	783,648
Changes in Proportion and Differences Between	68,782	459,114
<b>Total</b>	<b>\$2,331,805</b>	<b>\$4,221,706</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,709
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,227)
<b>Total</b>	<b>(\$11,518)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$593,292

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$609,415)
2020	(534,350)
2021	(513,682)
2022	(668,313)
2023	47,120
Thereafter	388,739
<b>Total</b>	<b>(\$1,889,901)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,616,314	(\$1,414,638)	(\$4,665,638)

# TRF 1996 Net Pension Liability - Unaudited

## WAWASEE COMM SCHOOL - 43006

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$246,846</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	327,288
- Net Difference Between Projected and Actual Investment	(2,907,325)
- Change of Assumptions	1,525,013
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,650)
Pension Expense/Income	(11,518)
Contributions	(593,292)
Total Activity in FY 2018	(1,661,484)
Net Pension Liability as of June 30, 2021	<b>(\$1,414,638)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 43007  
 Submission Unit Name: TIPPECANOE VALLEY SCHOOL

Wages: \$5,742,196      Proportionate Share: 0.0015755

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$123,778	(\$740,157)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$212,319	\$243,142
Net Difference Between Projected and Actual	0	1,315,481
Change of Assumptions	971,724	410,015
Changes in Proportion and Differences Between	20,744	203,741
<b>Total</b>	<b>\$1,204,787</b>	<b>\$2,172,379</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,206
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,036)
<b>Total</b>	<b>(\$3,830)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$315,505

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$316,660)
2020	(277,384)
2021	(266,571)
2022	(347,476)
2023	26,854
Thereafter	213,645
<b>Total</b>	<b>(\$967,592)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,368,890	(\$740,157)	(\$2,441,124)

# TRF 1996 Net Pension Liability - Unaudited

## TIPPECANOE VALLEY SCHOOL - 43007

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$123,778</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	162,830
- Net Difference Between Projected and Actual Investment	(1,512,591)
- Change of Assumptions	788,076
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,085
Pension Expense/Income	(3,830)
Contributions	(315,505)
Total Activity in FY 2018	(863,935)
Net Pension Liability as of June 30, 2021	<b>(\$740,157)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 43011  
 Submission Unit Name: WHITKO COMM SCHOOL

Wages: \$4,865,165      Proportionate Share: 0.0013349

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$82,804	(\$627,125)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$179,895	\$206,011
Net Difference Between Projected and Actual	0	1,114,590
Change of Assumptions	823,329	347,400
Changes in Proportion and Differences Between	63,978	190,008
<b>Total</b>	<b>\$1,067,202</b>	<b>\$1,858,009</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,273
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,575)
<b>Total</b>	<b>(\$1,302)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$268,306

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$266,358)
2020	(233,080)
2021	(223,918)
2022	(292,468)
2023	24,692
Thereafter	200,325
<b>Total</b>	<b>(\$790,807)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,159,842	(\$627,125)	(\$2,068,332)

# TRF 1996 Net Pension Liability - Unaudited

## WHITKO COMM SCHOOL - 43011

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$82,804</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	103,434
- Net Difference Between Projected and Actual Investment	(1,246,452)
- Change of Assumptions	627,363
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,334
Pension Expense/Income	(1,302)
Contributions	(268,306)
Total Activity in FY 2018	(709,929)
Net Pension Liability as of June 30, 2021	<b>(\$627,125)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 44001  
 Submission Unit Name: LAKELAND SCHOOL

Wages: \$5,589,769      Proportionate Share: 0.0015337

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$117,020	(\$720,520)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$206,686	\$236,691
Net Difference Between Projected and Actual	0	1,280,580
Change of Assumptions	945,943	399,137
Changes in Proportion and Differences Between	22,522	287,386
<b>Total</b>	<b>\$1,175,151</b>	<b>\$2,203,794</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,697
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,367)
<b>Total</b>	<b>(\$12,670)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$299,563

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$317,199)
2020	(278,965)
2021	(268,439)
2022	(347,197)
2023	17,194
Thereafter	165,963
<b>Total</b>	<b>(\$1,028,643)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,332,572	(\$720,520)	(\$2,376,358)

# TRF 1996 Net Pension Liability - Unaudited

## LAKELAND SCHOOL - 44001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$117,020</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153,077
- Net Difference Between Projected and Actual Investment	(1,466,929)
- Change of Assumptions	760,815
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,730
Pension Expense/Income	(12,670)
Contributions	(299,563)
Total Activity in FY 2018	(837,540)
Net Pension Liability as of June 30, 2021	<b>(\$720,520)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 44002  
 Submission Unit Name: PRAIRIE HEIGHTS COMM SCHOOL

Wages: \$4,286,652      Proportionate Share: 0.0011762

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$87,395	(\$552,569)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$158,508	\$181,519
Net Difference Between Projected and Actual	0	982,081
Change of Assumptions	725,447	306,099
Changes in Proportion and Differences Between	38,040	166,658
<b>Total</b>	<b>\$921,995</b>	<b>\$1,636,357</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,339
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,506)
<b>Total</b>	<b>(\$1,167)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$228,144

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$234,710)
2020	(205,389)
2021	(197,316)
2022	(257,716)
2023	21,739
Thereafter	159,030
<b>Total</b>	<b>(\$714,362)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,021,954	(\$552,569)	(\$1,822,437)

# TRF 1996 Net Pension Liability - Unaudited

## PRAIRIE HEIGHTS COMM SCHOOL - 44002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$87,395</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	113,721
- Net Difference Between Projected and Actual Investment	(1,121,253)
- Change of Assumptions	579,178
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,701
Pension Expense/Income	(1,167)
Contributions	(228,144)
Total Activity in FY 2018	(639,964)
Net Pension Liability as of June 30, 2021	<b>(\$552,569)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 44003  
 Submission Unit Name: WESTVIEW SCHOOL

Wages: \$6,903,476      Proportionate Share: 0.0018942

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$149,662	(\$889,880)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$255,268	\$292,326
Net Difference Between Projected and Actual	0	1,581,584
Change of Assumptions	1,168,289	492,955
Changes in Proportion and Differences Between	17,375	261,025
<b>Total</b>	<b>\$1,440,932</b>	<b>\$2,627,890</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,092
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,226)
<b>Total</b>	<b>(\$6,134)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$375,335

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$382,244)
2020	(335,024)
2021	(322,023)
2022	(419,294)
2023	30,744
Thereafter	240,883
<b>Total</b>	<b>(\$1,186,958)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,645,796	(\$889,880)	(\$2,934,927)

# TRF 1996 Net Pension Liability - Unaudited

## WESTVIEW SCHOOL - 44003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$149,662</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	197,092
- Net Difference Between Projected and Actual Investment	(1,819,913)
- Change of Assumptions	949,038
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,710
Pension Expense/Income	(6,134)
Contributions	(375,335)
Total Activity in FY 2018	(1,039,542)
Net Pension Liability as of June 30, 2021	<b>(\$889,880)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45005  
 Submission Unit Name: RIVER FOREST COMM SCHOOL CORP

Wages: \$5,044,578      Proportionate Share: 0.0013841

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$115,376	(\$650,239)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$186,526	\$213,604
Net Difference Between Projected and Actual	0	1,155,670
Change of Assumptions	853,674	360,204
Changes in Proportion and Differences Between	64,130	231,339
<b>Total</b>	<b>\$1,104,330</b>	<b>\$1,960,817</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,873
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,004)
<b>Total</b>	<b>(\$4,131)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$277,451

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$278,955)
2020	(244,451)
2021	(234,951)
2022	(306,028)
2023	22,817
Thereafter	185,081
<b>Total</b>	<b>(\$856,487)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,202,590	(\$650,239)	(\$2,144,563)

# TRF 1996 Net Pension Liability - Unaudited

## RIVER FOREST COMM SCHOOL CORP - 45005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$115,376</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153,430
- Net Difference Between Projected and Actual Investment	(1,339,400)
- Change of Assumptions	704,471
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,534)
Pension Expense/Income	(4,131)
Contributions	(277,451)
Total Activity in FY 2018	(765,615)
Net Pension Liability as of June 30, 2021	<b>(\$650,239)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45013  
 Submission Unit Name: SCHOOL CITY OF EAST CHICAGO

Wages: \$13,413,463      Proportionate Share: 0.0036804

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$292,239	(\$1,729,023)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$495,982	\$567,985
Net Difference Between Projected and Actual	0	3,072,991
Change of Assumptions	2,269,968	957,803
Changes in Proportion and Differences Between	67,367	775,871
<b>Total</b>	<b>\$2,833,317</b>	<b>\$5,374,650</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,867
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(93,734)
<b>Total</b>	<b>(\$48,867)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$729,691

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$779,641)
2020	(687,892)
2021	(662,631)
2022	(851,628)
2023	22,802
Thereafter	417,657
<b>Total</b>	<b>(\$2,541,333)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,197,755	(\$1,729,023)	(\$5,702,515)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL CITY OF EAST CHICAGO - 45013

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$292,239</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	385,213
- Net Difference Between Projected and Actual Investment	(3,538,367)
- Change of Assumptions	1,846,616
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,834
Pension Expense/Income	(48,867)
Contributions	(729,691)
Total Activity in FY 2018	(2,021,262)
Net Pension Liability as of June 30, 2021	<b>(\$1,729,023)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45014  
 Submission Unit Name: LAKE STATION COMM SCHOOLS

Wages: \$3,352,558      Proportionate Share: 0.0009199

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$74,083	(\$432,162)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,969	\$141,965
Net Difference Between Projected and Actual	0	768,081
Change of Assumptions	567,369	239,399
Changes in Proportion and Differences Between	31,517	198,412
<b>Total</b>	<b>\$722,855</b>	<b>\$1,347,857</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,214
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,575)
<b>Total</b>	<b>(\$9,361)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,538

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$192,012)
2020	(169,080)
2021	(162,766)
2022	(210,005)
2023	8,562
Thereafter	100,299
<b>Total</b>	<b>(\$625,002)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$799,265	(\$432,162)	(\$1,425,319)

# TRF 1996 Net Pension Liability - Unaudited

## LAKE STATION COMM SCHOOLS - 45014

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$74,083</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,909
- Net Difference Between Projected and Actual Investment	(886,054)
- Change of Assumptions	463,454
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,345
Pension Expense/Income	(9,361)
Contributions	(178,538)
Total Activity in FY 2018	(506,245)
Net Pension Liability as of June 30, 2021	<b>(\$432,162)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45016  
 Submission Unit Name: GRIFFITH PUBLIC SCHOOLS

Wages: \$6,428,652      Proportionate Share: 0.0017639

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$147,191	(\$828,666)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$237,709	\$272,217
Net Difference Between Projected and Actual	0	1,472,788
Change of Assumptions	1,087,924	459,045
Changes in Proportion and Differences Between	55,442	347,201
<b>Total</b>	<b>\$1,381,075</b>	<b>\$2,551,251</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,503
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,589)
<b>Total</b>	<b>(\$15,086)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$321,262

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$365,321)
2020	(321,349)
2021	(309,243)
2022	(399,823)
2023	19,267
Thereafter	206,293
<b>Total</b>	<b>(\$1,170,176)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,532,584	(\$828,666)	(\$2,733,036)

# TRF 1996 Net Pension Liability - Unaudited

## GRIFFITH PUBLIC SCHOOLS - 45016

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$147,191</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	195,777
- Net Difference Between Projected and Actual Investment	(1,707,183)
- Change of Assumptions	898,065
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,168)
Pension Expense/Income	(15,086)
Contributions	(321,262)
Total Activity in FY 2018	(975,857)
Net Pension Liability as of June 30, 2021	<b>(\$828,666)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45017  
 Submission Unit Name: SCHOOL CITY OF HAMMOND

Wages: \$43,513,294      Proportionate Share: 0.0119391

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$911,252	(\$5,608,894)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,608,951	\$1,842,524
Net Difference Between Projected and Actual	0	9,968,686
Change of Assumptions	7,363,702	3,107,083
Changes in Proportion and Differences Between	240,959	1,956,673
<b>Total</b>	<b>\$9,213,612</b>	<b>\$16,874,966</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$145,546
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(205,018)
<b>Total</b>	<b>(\$59,472)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,353,291

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,430,079)
2020	(2,132,451)
2021	(2,050,505)
2022	(2,663,603)
2023	173,013
Thereafter	1,442,271
<b>Total</b>	<b>(\$7,661,354)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,373,416	(\$5,608,894)	(\$18,498,777)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL CITY OF HAMMOND - 45017

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$911,252</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,192,107
- Net Difference Between Projected and Actual Investment	(11,419,810)
- Change of Assumptions	5,923,132
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	197,188
Pension Expense/Income	(59,472)
Contributions	(2,353,291)
Total Activity in FY 2018	(6,520,146)
Net Pension Liability as of June 30, 2021	<b>(\$5,608,894)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45018  
 Submission Unit Name: SCHOOL TOWN OF HIGHLAND

Wages: \$9,399,274      Proportionate Share: 0.0025790

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$218,881	(\$1,211,594)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$347,554	\$398,009
Net Difference Between Projected and Actual	0	2,153,365
Change of Assumptions	1,590,655	671,170
Changes in Proportion and Differences Between	48,561	381,016
<b>Total</b>	<b>\$1,986,770</b>	<b>\$3,603,560</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,440
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(40,829)
<b>Total</b>	<b>(\$9,389)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$516,962

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$521,471)
2020	(457,180)
2021	(439,479)
2022	(571,916)
2023	40,828
Thereafter	332,428
<b>Total</b>	<b>(\$1,616,790)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,240,792	(\$1,211,594)	(\$3,995,975)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL TOWN OF HIGHLAND - 45018

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$218,881</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	291,990
- Net Difference Between Projected and Actual Investment	(2,501,922)
- Change of Assumptions	1,319,778
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,970)
Pension Expense/Income	(9,389)
Contributions	(516,962)
Total Activity in FY 2018	(1,430,475)
Net Pension Liability as of June 30, 2021	<b>(\$1,211,594)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45019  
 Submission Unit Name: SCHOOL CITY OF HOBART

Wages: \$11,246,176      Proportionate Share: 0.0030857

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$239,644	(\$1,449,637)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$415,839	\$476,206
Net Difference Between Projected and Actual	0	2,576,440
Change of Assumptions	1,903,173	803,036
Changes in Proportion and Differences Between	17,269	359,765
<b>Total</b>	<b>\$2,336,281</b>	<b>\$4,215,447</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,617
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(42,223)
<b>Total</b>	<b>(\$4,606)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$614,136

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$617,297)
2020	(540,374)
2021	(519,195)
2022	(677,652)
2023	55,478
Thereafter	419,874
<b>Total</b>	<b>(\$1,879,166)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,681,044	(\$1,449,637)	(\$4,781,070)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL CITY OF HOBART - 45019

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$239,644</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	314,564
- Net Difference Between Projected and Actual Investment	(2,958,062)
- Change of Assumptions	1,538,403
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,556
Pension Expense/Income	(4,606)
Contributions	(614,136)
Total Activity in FY 2018	(1,689,281)
Net Pension Liability as of June 30, 2021	<b>(\$1,449,637)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45020  
 Submission Unit Name: SCHOOL TOWN OF MUNSTER

Wages: \$13,392,013      Proportionate Share: 0.0036745

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$278,093	(\$1,726,251)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$495,187	\$567,074
Net Difference Between Projected and Actual	0	3,068,065
Change of Assumptions	2,266,329	956,268
Changes in Proportion and Differences Between	195,596	501,776
<b>Total</b>	<b>\$2,957,112</b>	<b>\$5,093,183</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,795
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,300)
<b>Total</b>	<b>\$5,495</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$722,290

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$724,106)
2020	(632,505)
2021	(607,284)
2022	(795,978)
2023	77,044
Thereafter	546,758
<b>Total</b>	<b>(\$2,136,071)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,192,629	(\$1,726,251)	(\$5,693,374)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL TOWN OF MUNSTER - 45020

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$278,093</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	363,196
- Net Difference Between Projected and Actual Investment	(3,510,914)
- Change of Assumptions	1,818,642
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,527
Pension Expense/Income	5,495
Contributions	(722,290)
Total Activity in FY 2018	(2,004,344)
Net Pension Liability as of June 30, 2021	<b>(\$1,726,251)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45022  
 Submission Unit Name: SCHOOL CITY OF WHITING

Wages: \$3,436,380      Proportionate Share: 0.0009429

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$75,805	(\$442,967)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$127,068	\$145,515
Net Difference Between Projected and Actual	0	787,285
Change of Assumptions	581,554	245,384
Changes in Proportion and Differences Between	16,346	125,259
<b>Total</b>	<b>\$724,968</b>	<b>\$1,303,443</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,495
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,973)
<b>Total</b>	<b>(\$1,478)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$189,002

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$188,700)
2020	(165,194)
2021	(158,723)
2022	(207,143)
2023	16,881
Thereafter	124,404
<b>Total</b>	<b>(\$578,475)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$819,249	(\$442,967)	(\$1,460,956)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL CITY OF WHITING - 45022

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$75,805</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,153
- Net Difference Between Projected and Actual Investment	(908,001)
- Change of Assumptions	474,803
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,753
Pension Expense/Income	(1,478)
Contributions	(189,002)
Total Activity in FY 2018	(518,772)
Net Pension Liability as of June 30, 2021	<b>(\$442,967)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45025  
 Submission Unit Name: MERRILLVILLE COMM SCHOOL CORP

Wages: \$21,136,974      Proportionate Share: 0.0057995

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$473,202	(\$2,724,559)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$781,559	\$895,019
Net Difference Between Projected and Actual	0	4,842,358
Change of Assumptions	3,576,969	1,509,287
Changes in Proportion and Differences Between	191,979	1,154,924
<b>Total</b>	<b>\$4,550,507</b>	<b>\$8,401,588</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,700
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(120,282)
<b>Total</b>	<b>(\$49,582)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,141,787

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,201,120)
2020	(1,056,545)
2021	(1,016,739)
2022	(1,314,556)
2023	63,346
Thereafter	674,533
<b>Total</b>	<b>(\$3,851,081)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,038,958	(\$2,724,559)	(\$8,985,908)

# TRF 1996 Net Pension Liability - Unaudited

MERRILLVILLE COMM SCHOOL CORP - 45025

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$473,202</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	626,878
- Net Difference Between Projected and Actual Investment	(5,595,908)
- Change of Assumptions	2,933,081
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,557
Pension Expense/Income	(49,582)
Contributions	(1,141,787)
Total Activity in FY 2018	(3,197,761)
Net Pension Liability as of June 30, 2021	<b>(\$2,724,559)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45026  
 Submission Unit Name: LAKE RIDGE SCHOOLS

Wages: \$4,901,922      Proportionate Share: 0.0013450

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$117,044	(\$631,870)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$181,256	\$207,570
Net Difference Between Projected and Actual	0	1,123,023
Change of Assumptions	829,558	350,029
Changes in Proportion and Differences Between	29,823	324,637
<b>Total</b>	<b>\$1,040,637</b>	<b>\$2,005,259</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,396
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,310)
<b>Total</b>	<b>(\$18,914)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$262,658

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$285,975)
2020	(252,446)
2021	(243,214)
2022	(312,283)
2023	7,267
Thereafter	122,029
<b>Total</b>	<b>(\$964,622)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,168,618	(\$631,870)	(\$2,083,981)

# TRF 1996 Net Pension Liability - Unaudited

## LAKE RIDGE SCHOOLS - 45026

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$117,044</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	156,804
- Net Difference Between Projected and Actual Investment	(1,309,409)
- Change of Assumptions	693,581
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,318)
Pension Expense/Income	(18,914)
Contributions	(262,658)
Total Activity in FY 2018	(748,914)
Net Pension Liability as of June 30, 2021	<b>(\$631,870)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45027  
 Submission Unit Name: GARY COMM SCHOOL CORP

Wages: \$15,106,536      Proportionate Share: 0.0041449

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$306,728	(\$1,947,241)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$558,580	\$639,670
Net Difference Between Projected and Actual	0	3,460,831
Change of Assumptions	2,556,458	1,078,687
Changes in Proportion and Differences Between	81,146	1,181,475
<b>Total</b>	<b>\$3,196,184</b>	<b>\$6,360,663</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,529
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(144,040)
<b>Total</b>	<b>(\$93,511)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$801,985

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$916,514)
2020	(813,187)
2021	(784,737)
2022	(997,587)
2023	(12,799)
Thereafter	360,345
<b>Total</b>	<b>(\$3,164,479)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,601,341	(\$1,947,241)	(\$6,422,225)

# TRF 1996 Net Pension Liability - Unaudited

## GARY COMM SCHOOL CORP - 45027

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$306,728</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	398,795
- Net Difference Between Projected and Actual Investment	(3,949,280)
- Change of Assumptions	2,038,721
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	153,291
Pension Expense/Income	(93,511)
Contributions	(801,985)
Total Activity in FY 2018	(2,253,969)
Net Pension Liability as of June 30, 2021	<b>(\$1,947,241)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45028  
 Submission Unit Name: TRI CREEK SCHOOL

Wages: \$9,957,533      Proportionate Share: 0.0027321

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$209,614	(\$1,283,519)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$368,186	\$421,636
Net Difference Between Projected and Actual	0	2,281,198
Change of Assumptions	1,685,083	711,013
Changes in Proportion and Differences Between	54,723	408,878
<b>Total</b>	<b>\$2,107,992</b>	<b>\$3,822,725</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,306
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,766)
<b>Total</b>	<b>(\$11,460)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$516,650

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$553,939)
2020	(485,831)
2021	(467,079)
2022	(607,378)
2023	41,738
Thereafter	357,756
<b>Total</b>	<b>(\$1,714,733)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,373,815	(\$1,283,519)	(\$4,233,193)

# TRF 1996 Net Pension Liability - Unaudited

## TRI CREEK SCHOOL - 45028

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$209,614</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	274,497
- Net Difference Between Projected and Actual Investment	(2,614,998)
- Change of Assumptions	1,357,416
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,062
Pension Expense/Income	(11,460)
Contributions	(516,650)
Total Activity in FY 2018	(1,493,133)
Net Pension Liability as of June 30, 2021	<b>(\$1,283,519)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45029  
 Submission Unit Name: LAKE CENTRAL SCHOOL CORP

Wages: \$31,785,195      Proportionate Share: 0.0087212

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$680,033	(\$4,097,150)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,175,296	\$1,345,916
Net Difference Between Projected and Actual	0	7,281,864
Change of Assumptions	5,378,992	2,269,643
Changes in Proportion and Differences Between	150,060	1,140,105
<b>Total</b>	<b>\$6,704,348</b>	<b>\$12,037,528</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,318
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(122,403)
<b>Total</b>	<b>(\$16,085)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,727,126

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,747,751)
2020	(1,530,342)
2021	(1,470,483)
2022	(1,918,335)
2023	153,739
Thereafter	1,179,992
<b>Total</b>	<b>(\$5,333,180)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,577,509	(\$4,097,150)	(\$13,512,873)

# TRF 1996 Net Pension Liability - Unaudited

## LAKE CENTRAL SCHOOL CORP - 45029

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$680,033</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	893,311
- Net Difference Between Projected and Actual Investment	(8,364,783)
- Change of Assumptions	4,353,005
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,495
Pension Expense/Income	(16,085)
Contributions	(1,727,126)
Total Activity in FY 2018	(4,777,183)
Net Pension Liability as of June 30, 2021	<b>(\$4,097,150)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45030  
 Submission Unit Name: CROWN POINT COMM SCHOOL

Wages: \$30,173,943      Proportionate Share: 0.0082791

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$631,663	(\$3,889,455)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,115,718	\$1,277,688
Net Difference Between Projected and Actual	0	6,912,727
Change of Assumptions	5,106,317	2,154,589
Changes in Proportion and Differences Between	300,587	909,425
<b>Total</b>	<b>\$6,522,622</b>	<b>\$11,254,429</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$100,928
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(74,481)
<b>Total</b>	<b>\$26,447</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,657,280

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,617,435)
2020	(1,411,047)
2021	(1,354,222)
2022	(1,779,371)
2023	187,656
Thereafter	1,242,612
<b>Total</b>	<b>(\$4,731,807)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,193,385	(\$3,889,455)	(\$12,827,870)

# TRF 1996 Net Pension Liability - Unaudited

## CROWN POINT COMM SCHOOL - 45030

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$631,663</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	826,285
- Net Difference Between Projected and Actual Investment	(7,918,619)
- Change of Assumptions	4,106,924
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,125
Pension Expense/Income	26,447
Contributions	(1,657,280)
Total Activity in FY 2018	(4,521,118)
Net Pension Liability as of June 30, 2021	<b>(\$3,889,455)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45031  
 Submission Unit Name: HANOVER COMMUNITY SCHOOL CORPORATION

Wages: \$7,468,051      Proportionate Share: 0.0020491

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$151,228	(\$962,651)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$276,143	\$316,231
Net Difference Between Projected and Actual	0	1,710,919
Change of Assumptions	1,263,827	533,267
Changes in Proportion and Differences Between	116,802	220,459
<b>Total</b>	<b>\$1,656,772</b>	<b>\$2,780,876</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,980
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$13,687)
<b>Total</b>	<b>\$11,293</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$405,441

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$395,574)
2020	(344,493)
2021	(330,428)
2022	(435,654)
2023	51,190
Thereafter	330,855
<b>Total</b>	<b>(\$1,124,104)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,780,383	(\$962,651)	(\$3,174,933)

**TRF 1996 Net Pension Liability - Unaudited**  
**HANOVER COMMUNITY SCHOOL CORPORATION - 45031**

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$151,228</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	196,513
- Net Difference Between Projected and Actual Investment	(1,951,743)
- Change of Assumptions	1,007,129
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,370
Pension Expense/Income	11,293
Contributions	(405,441)
Total Activity in FY 2018	(1,113,879)
Net Pension Liability as of June 30, 2021	<b>(\$962,651)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45032  
 Submission Unit Name: NORTHWEST INDIANA SPEC ED COOP

Wages: \$9,258,411      Proportionate Share: 0.0025403

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$207,736	(\$1,193,413)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$342,339	\$392,037
Net Difference Between Projected and Actual	0	2,121,052
Change of Assumptions	1,566,786	661,099
Changes in Proportion and Differences Between	45,827	438,925
<b>Total</b>	<b>\$1,954,952</b>	<b>\$3,613,113</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,968
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(50,149)
<b>Total</b>	<b>(\$19,181)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$506,065

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$523,577)
2020	(460,250)
2021	(442,815)
2022	(573,264)
2023	30,284
Thereafter	311,461
<b>Total</b>	<b>(\$1,658,161)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,207,167	(\$1,193,413)	(\$3,936,012)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHWEST INDIANA SPEC ED COOP - 45032

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$207,736</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	275,310
- Net Difference Between Projected and Actual Investment	(2,451,860)
- Change of Assumptions	1,285,597
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,050
Pension Expense/Income	(19,181)
Contributions	(506,065)
Total Activity in FY 2018	(1,401,149)
Net Pension Liability as of June 30, 2021	<b>(\$1,193,413)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45033  
 Submission Unit Name: AMERICAN QUALITY SCHOOLS

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	27
<b>Total</b>	<b>\$0</b>	<b>\$27</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	
2019	(\$6)
2020	(6)
2021	(6)
2022	(6)
2023	(3)
Thereafter	0
<b>Total</b>	<b>(\$27)</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6
Pension Expense/Income	(6)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 45034  
 Submission Unit Name: NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	2,031	7,646
<b>Total</b>	<b>\$2,031</b>	<b>\$7,646</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	(688)
<b>Total</b>	<b>(688)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$688)
2020	(688)
2021	(688)
2022	(688)
2023	(684)
Thereafter	(2,179)
<b>Total</b>	<b>(\$5,615)</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**  
**NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER - 45034**

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	688
Pension Expense/Income	(688)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 46008  
 Submission Unit Name: MSD OF NEW DURHAM TOWNSHIP SCHOOLS

Wages: \$2,924,105      Proportionate Share: 0.0008023

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$63,265	(\$376,914)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108,120	\$123,816
Net Difference Between Projected and Actual	0	669,889
Change of Assumptions	494,836	208,794
Changes in Proportion and Differences Between	16,819	113,684
<b>Total</b>	<b>\$619,775</b>	<b>\$1,116,183</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,781
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,834)
<b>Total</b>	<b>(\$2,053)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,911

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$161,356)
2020	(141,355)
2021	(135,848)
2022	(177,048)
2023	13,576
Thereafter	105,623
<b>Total</b>	<b>(\$496,408)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$697,087	(\$376,914)	(\$1,243,106)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF NEW DURHAM TOWNSHIP SCHOOLS - 46008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$63,265</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,283
- Net Difference Between Projected and Actual Investment	(770,635)
- Change of Assumptions	401,741
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,396
Pension Expense/Income	(2,053)
Contributions	(153,911)
Total Activity in FY 2018	(440,179)
Net Pension Liability as of June 30, 2021	<b>(\$376,914)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 46009  
 Submission Unit Name: TRI-TOWNSHIP CONSOLIDATED SCHOOL CORP

Wages: \$1,323,059      Proportionate Share: 0.0003630

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$28,729	(\$170,535)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,919	\$56,021
Net Difference Between Projected and Actual	0	303,091
Change of Assumptions	223,888	94,469
Changes in Proportion and Differences Between	15,960	64,707
<b>Total</b>	<b>\$288,767</b>	<b>\$518,288</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,425
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,443)
<b>Total</b>	<b>(\$2,018)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,866

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$74,093)
2020	(65,044)
2021	(62,553)
2022	(81,194)
2023	5,049
Thereafter	48,314
<b>Total</b>	<b>(\$229,521)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$315,396	(\$170,535)	(\$562,442)

# TRF 1996 Net Pension Liability - Unaudited

## TRI-TOWNSHIP CONSOLIDATED SCHOOL CORP - 46009

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$28,729</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,846
- Net Difference Between Projected and Actual Investment	(348,840)
- Change of Assumptions	181,959
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,655
Pension Expense/Income	(2,018)
Contributions	(69,866)
Total Activity in FY 2018	(199,264)
Net Pension Liability as of June 30, 2021	<b>(\$170,535)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 46014  
 Submission Unit Name: SOUTH CENTRAL COMM SCHOOL

Wages: \$2,945,312      Proportionate Share: 0.0008081

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$63,943	(\$379,639)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108,902	\$124,712
Net Difference Between Projected and Actual	0	674,732
Change of Assumptions	498,413	210,303
Changes in Proportion and Differences Between	32,311	99,473
<b>Total</b>	<b>\$639,626</b>	<b>\$1,109,220</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,851
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,862)
<b>Total</b>	<b>\$1,989</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,985

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$158,466)
2020	(138,321)
2021	(132,775)
2022	(174,273)
2023	17,720
Thereafter	116,521
<b>Total</b>	<b>(\$469,594)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$702,126	(\$379,639)	(\$1,252,093)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH CENTRAL COMM SCHOOL - 46014

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$63,943</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,230
- Net Difference Between Projected and Actual Investment	(776,557)
- Change of Assumptions	405,049
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,692
Pension Expense/Income	1,989
Contributions	(161,985)
Total Activity in FY 2018	(443,582)
Net Pension Liability as of June 30, 2021	<b>(\$379,639)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 46020  
 Submission Unit Name: NEW PRAIRIE UNITED SCHOOL CORP

Wages: \$8,109,315      Proportionate Share: 0.0022250

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$174,011	(\$1,045,287)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$299,848	\$343,377
Net Difference Between Projected and Actual	0	1,857,789
Change of Assumptions	1,372,318	579,044
Changes in Proportion and Differences Between	55,103	254,773
<b>Total</b>	<b>\$1,727,269</b>	<b>\$3,034,983</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,124
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,365)
<b>Total</b>	<b>\$2,759</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$446,012

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$439,030)
2020	(383,564)
2021	(368,292)
2022	(482,551)
2023	46,086
Thereafter	319,637
<b>Total</b>	<b>(\$1,307,714)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,933,215	(\$1,045,287)	(\$3,447,478)

# TRF 1996 Net Pension Liability - Unaudited

## NEW PRAIRIE UNITED SCHOOL CORP - 46020

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$174,011</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	228,715
- Net Difference Between Projected and Actual Investment	(2,134,892)
- Change of Assumptions	1,111,508
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,624
Pension Expense/Income	2,759
Contributions	(446,012)
Total Activity in FY 2018	(1,219,298)
Net Pension Liability as of June 30, 2021	<b>(\$1,045,287)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 46021  
 Submission Unit Name: LA PORTE COMM SCHOOL CORP

Wages: \$23,207,947      Proportionate Share: 0.0063678

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$503,887	(\$2,991,542)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$858,145	\$982,723
Net Difference Between Projected and Actual	0	5,316,866
Change of Assumptions	3,927,481	1,657,184
Changes in Proportion and Differences Between	254,643	877,507
<b>Total</b>	<b>\$5,040,269</b>	<b>\$8,834,280</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,628
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(76,255)
<b>Total</b>	<b>\$1,373</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,254,254

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,263,003)
2020	(1,104,261)
2021	(1,060,555)
2022	(1,387,555)
2023	125,373
Thereafter	895,990
<b>Total</b>	<b>(\$3,794,011)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,532,732	(\$2,991,542)	(\$9,866,448)

# TRF 1996 Net Pension Liability - Unaudited

LA PORTE COMM SCHOOL CORP - 46021

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$503,887</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	663,768
- Net Difference Between Projected and Actual Investment	(6,119,281)
- Change of Assumptions	3,191,815
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,150
Pension Expense/Income	1,373
Contributions	(1,254,254)
Total Activity in FY 2018	(3,495,429)
Net Pension Liability as of June 30, 2021	<b>(\$2,991,542)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 46022  
 Submission Unit Name: MICHIGAN CITY AREA SCHOOLS

Wages: \$21,456,381      Proportionate Share: 0.0058872

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$446,585	(\$2,765,760)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$793,378	\$908,553
Net Difference Between Projected and Actual	0	4,915,584
Change of Assumptions	3,631,060	1,532,110
Changes in Proportion and Differences Between	82,454	838,130
<b>Total</b>	<b>\$4,506,892</b>	<b>\$8,194,377</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,769
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(96,663)
<b>Total</b>	<b>(\$24,894)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,130,305

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,193,843)
2020	(1,047,082)
2021	(1,006,674)
2022	(1,308,994)
2023	89,747
Thereafter	779,361
<b>Total</b>	<b>(\$3,687,485)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,115,157	(\$2,765,760)	(\$9,121,793)

# TRF 1996 Net Pension Liability - Unaudited

## MICHIGAN CITY AREA SCHOOLS - 46022

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$446,585</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	583,520
- Net Difference Between Projected and Actual Investment	(5,626,748)
- Change of Assumptions	2,915,672
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,410
Pension Expense/Income	(24,894)
Contributions	(1,130,305)
Total Activity in FY 2018	(3,212,345)
Net Pension Liability as of June 30, 2021	<b>(\$2,765,760)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 47011  
 Submission Unit Name: MITCHELL COMMUNITY SCHOOLS

Wages: \$5,341,911      Proportionate Share: 0.0014657

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$116,638	(\$688,574)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$197,522	\$226,197
Net Difference Between Projected and Actual	0	1,223,803
Change of Assumptions	904,003	381,440
Changes in Proportion and Differences Between	8,626	213,328
<b>Total</b>	<b>\$1,110,151</b>	<b>\$2,044,768</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,012)
<b>Total</b>	<b>(\$8,144)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$289,828

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$299,173)
2020	(262,634)
2021	(252,574)
2022	(327,841)
2023	20,398
Thereafter	187,207
<b>Total</b>	<b>(\$934,617)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,273,489	(\$688,574)	(\$2,270,997)

# TRF 1996 Net Pension Liability - Unaudited

## MITCHELL COMMUNITY SCHOOLS - 47011

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$116,638</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153,809
- Net Difference Between Projected and Actual Investment	(1,409,544)
- Change of Assumptions	735,873
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,622
Pension Expense/Income	(8,144)
Contributions	(289,828)
Total Activity in FY 2018	(805,212)
Net Pension Liability as of June 30, 2021	<b>(\$688,574)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 47013  
 Submission Unit Name: NORTH LAWRENCE COMMUNITY SCHOOL

Wages: \$13,737,401      Proportionate Share: 0.0037692

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$314,327	(\$1,770,740)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$507,949	\$581,689
Net Difference Between Projected and Actual	0	3,147,136
Change of Assumptions	2,324,737	980,913
Changes in Proportion and Differences Between	72,687	600,148
<b>Total</b>	<b>\$2,905,373</b>	<b>\$5,309,886</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,949
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(62,956)
<b>Total</b>	<b>(\$17,007)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$738,663

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$765,414)
2020	(671,452)
2021	(645,582)
2022	(839,138)
2023	56,388
Thereafter	460,685
<b>Total</b>	<b>(\$2,404,513)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,274,910	(\$1,770,740)	(\$5,840,104)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH LAWRENCE COMMUNITY SCHOOL - 47013

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$314,327</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	418,034
- Net Difference Between Projected and Actual Investment	(3,647,687)
- Change of Assumptions	1,918,671
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,415)
Pension Expense/Income	(17,007)
Contributions	(738,663)
Total Activity in FY 2018	(2,085,067)
Net Pension Liability as of June 30, 2021	<b>(\$1,770,740)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 48014  
 Submission Unit Name: ALEXANDRIA COMM SCHOOL CORP

Wages: \$4,383,523      Proportionate Share: 0.0012027

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$99,297	(\$565,019)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$162,080	\$185,609
Net Difference Between Projected and Actual	0	1,004,208
Change of Assumptions	741,792	312,996
Changes in Proportion and Differences Between	5,995	196,565
<b>Total</b>	<b>\$909,867</b>	<b>\$1,699,378</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,662
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,609)
<b>Total</b>	<b>(\$8,947)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,040

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$247,751)
2020	(217,769)
2021	(209,514)
2022	(271,275)
2023	14,471
Thereafter	142,327
<b>Total</b>	<b>(\$789,511)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,044,979	(\$565,019)	(\$1,863,497)

# TRF 1996 Net Pension Liability - Unaudited

ALEXANDRIA COMM SCHOOL CORP - 48014

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$99,297</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	131,824
- Net Difference Between Projected and Actual Investment	(1,162,333)
- Change of Assumptions	610,392
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,212)
Pension Expense/Income	(8,947)
Contributions	(233,040)
Total Activity in FY 2018	(664,316)
Net Pension Liability as of June 30, 2021	<b>(\$565,019)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 48016  
 Submission Unit Name: ANDERSON COMM SCHOOL CORP

Wages: \$24,484,998      Proportionate Share: 0.0067182

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$550,940	(\$3,156,157)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$905,366	\$1,036,799
Net Difference Between Projected and Actual	0	5,609,437
Change of Assumptions	4,143,597	1,748,373
Changes in Proportion and Differences Between	573,505	1,294,926
<b>Total</b>	<b>\$5,622,468</b>	<b>\$9,689,535</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,900
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(78,809)
<b>Total</b>	<b>\$3,091</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,321,831

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,330,861)
2020	(1,163,384)
2021	(1,117,273)
2022	(1,462,267)
2023	133,909
Thereafter	872,809
<b>Total</b>	<b>(\$4,067,067)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,837,180	(\$3,156,157)	(\$10,409,368)

# TRF 1996 Net Pension Liability - Unaudited

## ANDERSON COMM SCHOOL CORP - 48016

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$550,940</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	730,529
- Net Difference Between Projected and Actual Investment	(6,486,781)
- Change of Assumptions	3,402,792
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,897)
Pension Expense/Income	3,091
Contributions	(1,321,831)
Total Activity in FY 2018	(3,707,097)
Net Pension Liability as of June 30, 2021	<b>(\$3,156,157)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 48017  
 Submission Unit Name: ELWOOD COMM SCHOOL

Wages: \$4,694,336      Proportionate Share: 0.0012880

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$94,729	(\$605,092)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$173,575	\$198,773
Net Difference Between Projected and Actual	0	1,075,430
Change of Assumptions	794,402	335,195
Changes in Proportion and Differences Between	48,388	156,512
<b>Total</b>	<b>\$1,016,365</b>	<b>\$1,765,910</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,702
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,247)
<b>Total</b>	<b>\$2,455</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$257,097

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$253,291)
2020	(221,183)
2021	(212,342)
2022	(278,484)
2023	27,524
Thereafter	188,231
<b>Total</b>	<b>(\$749,545)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,119,093	(\$605,092)	(\$1,995,663)

# TRF 1996 Net Pension Liability - Unaudited

## ELWOOD COMM SCHOOL - 48017

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$94,729</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	123,008
- Net Difference Between Projected and Actual Investment	(1,226,282)
- Change of Assumptions	632,449
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,646
Pension Expense/Income	2,455
Contributions	(257,097)
Total Activity in FY 2018	(699,821)
Net Pension Liability as of June 30, 2021	<b>(\$605,092)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 48020  
 Submission Unit Name: FRANKTON-LAPEL COMMUNITY SCHOOLS

Wages: \$9,133,295      Proportionate Share: 0.0025060

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$193,496	(\$1,177,299)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$337,716	\$386,743
Net Difference Between Projected and Actual	0	2,092,413
Change of Assumptions	1,545,631	652,172
Changes in Proportion and Differences Between	74,669	289,320
<b>Total</b>	<b>\$1,958,016</b>	<b>\$3,420,648</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,550
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,704)
<b>Total</b>	<b>\$4,846</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$498,756

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$492,739)
2020	(430,267)
2021	(413,067)
2022	(541,755)
2023	53,640
Thereafter	361,556
<b>Total</b>	<b>(\$1,462,632)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,177,365	(\$1,177,299)	(\$3,882,867)

# TRF 1996 Net Pension Liability - Unaudited

## FRANKTON-LAPEL COMMUNITY SCHOOLS - 48020

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$193,496</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	253,703
- Net Difference Between Projected and Actual Investment	(2,400,545)
- Change of Assumptions	1,247,328
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,629
Pension Expense/Income	4,846
Contributions	(498,756)
Total Activity in FY 2018	(1,370,795)
Net Pension Liability as of June 30, 2021	<b>(\$1,177,299)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 48021  
 Submission Unit Name: SOUTH MADISON COMMUNITY SCHOOL CORP

Wages: \$13,388,918      Proportionate Share: 0.0036736

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$287,983	(\$1,725,828)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$495,066	\$566,935
Net Difference Between Projected and Actual	0	3,067,314
Change of Assumptions	2,265,773	956,033
Changes in Proportion and Differences Between	158,049	429,471
<b>Total</b>	<b>\$2,918,888</b>	<b>\$5,019,753</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,784
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,019)
<b>Total</b>	<b>\$10,765</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$736,359

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$718,658)
2020	(627,080)
2021	(601,865)
2022	(790,512)
2023	82,302
Thereafter	554,948
<b>Total</b>	<b>(\$2,100,865)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,191,847	(\$1,725,828)	(\$5,691,979)

**TRF 1996 Net Pension Liability - Unaudited**  
**SOUTH MADISON COMMUNITY SCHOOL CORP - 48021**

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$287,983</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	378,689
- Net Difference Between Projected and Actual Investment	(3,525,913)
- Change of Assumptions	1,836,409
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,598
Pension Expense/Income	10,765
Contributions	(736,359)
Total Activity in FY 2018	(2,013,811)
Net Pension Liability as of June 30, 2021	<b>(\$1,725,828)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 49002  
 Submission Unit Name: MSD OF DECATUR TOWNSHIP

Wages: \$24,305,984      Proportionate Share: 0.0066690

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$536,708	(\$3,133,043)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$898,735	\$1,029,206
Net Difference Between Projected and Actual	0	5,568,356
Change of Assumptions	4,113,252	1,735,569
Changes in Proportion and Differences Between	137,163	907,054
<b>Total</b>	<b>\$5,149,150</b>	<b>\$9,240,185</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,300
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(97,391)
<b>Total</b>	<b>(\$16,091)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,306,457

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,340,274)
2020	(1,174,024)
2021	(1,128,250)
2022	(1,470,717)
2023	113,772
Thereafter	908,458
<b>Total</b>	<b>(\$4,091,035)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,794,432	(\$3,133,043)	(\$10,333,136)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF DECATUR TOWNSHIP - 49002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$536,708</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	709,224
- Net Difference Between Projected and Actual Investment	(6,423,037)
- Change of Assumptions	3,359,224
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,386
Pension Expense/Income	(16,091)
Contributions	(1,306,457)
Total Activity in FY 2018	(3,669,751)
Net Pension Liability as of June 30, 2021	<b>(\$3,133,043)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 49004  
 Submission Unit Name: MSD OF WAYNE TOWNSHIP

Wages: \$75,950,663      Proportionate Share: 0.0208392

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,628,479	(\$9,790,090)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,808,356	\$3,216,049
Net Difference Between Projected and Actual	0	17,399,924
Change of Assumptions	12,853,034	5,423,283
Changes in Proportion and Differences Between	254,437	2,593,171
<b>Total</b>	<b>\$15,915,827</b>	<b>\$28,632,427</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$254,044
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(300,087)
<b>Total</b>	<b>(\$46,043)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,125,371

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,183,835)
2020	(3,664,338)
2021	(3,521,305)
2022	(4,591,442)
2023	359,751
Thereafter	2,884,569
<b>Total</b>	<b>(\$12,716,600)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,106,363	(\$9,790,090)	(\$32,288,843)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF WAYNE TOWNSHIP - 49004

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$1,628,479</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,140,108
- Net Difference Between Projected and Actual Investment	(19,993,195)
- Change of Assumptions	10,407,941
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	197,991
Pension Expense/Income	(46,043)
Contributions	(4,125,371)
Total Activity in FY 2018	(11,418,569)
Net Pension Liability as of June 30, 2021	<b>(\$9,790,090)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 49005  
 Submission Unit Name: MSD LAWRENCE TOWNSHIP

Wages: \$60,362,764      Proportionate Share: 0.0165623

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,288,922	(\$7,780,837)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,231,988	\$2,556,008
Net Difference Between Projected and Actual	0	13,828,878
Change of Assumptions	10,215,162	4,310,244
Changes in Proportion and Differences Between	312,575	1,951,295
<b>Total</b>	<b>\$12,759,725</b>	<b>\$22,646,425</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$201,906
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(201,422)
<b>Total</b>	<b>\$484</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,258,443

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,288,093)
2020	(2,875,215)
2021	(2,761,537)
2022	(3,612,046)
2023	322,993
Thereafter	2,327,198
<b>Total</b>	<b>(\$9,886,700)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,390,333	(\$7,780,837)	(\$25,662,093)

# TRF 1996 Net Pension Liability - Unaudited

## MSD LAWRENCE TOWNSHIP - 49005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$1,288,922</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,692,535
- Net Difference Between Projected and Actual Investment	(15,881,422)
- Change of Assumptions	8,262,121
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	114,966
Pension Expense/Income	484
Contributions	(3,258,443)
Total Activity in FY 2018	(9,069,759)
Net Pension Liability as of June 30, 2021	<b>(\$7,780,837)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 49006  
 Submission Unit Name: MSD OF PERRY TOWNSHIP

Wages: \$67,590,197      Proportionate Share: 0.0185453

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,397,205	(\$8,712,434)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,499,223	\$2,862,038
Net Difference Between Projected and Actual	0	15,484,606
Change of Assumptions	11,438,221	4,826,308
Changes in Proportion and Differences Between	817,384	2,138,136
<b>Total</b>	<b>\$14,754,828</b>	<b>\$25,311,088</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$226,080
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(157,533)
<b>Total</b>	<b>\$68,547</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,687,432

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,613,771)
2020	(3,151,458)
2021	(3,024,170)
2022	(3,976,510)
2023	429,674
Thereafter	2,779,975
<b>Total</b>	<b>(\$10,556,260)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,113,284	(\$8,712,434)	(\$28,734,609)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF PERRY TOWNSHIP - 49006

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$1,397,205</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,823,152
- Net Difference Between Projected and Actual Investment	(17,709,586)
- Change of Assumptions	9,167,145
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	228,535
Pension Expense/Income	68,547
Contributions	(3,687,432)
Total Activity in FY 2018	(10,109,639)
Net Pension Liability as of June 30, 2021	<b>(\$8,712,434)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 49007  
 Submission Unit Name: MSD OF PIKE TOWNSHIP SCHOOLS

Wages: \$43,673,815      Proportionate Share: 0.0119832

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$950,542	(\$5,629,612)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,614,894	\$1,849,330
Net Difference Between Projected and Actual	0	10,005,507
Change of Assumptions	7,390,902	3,118,559
Changes in Proportion and Differences Between	87,915	1,834,849
<b>Total</b>	<b>\$9,093,711</b>	<b>\$16,808,245</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,084
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(215,089)
<b>Total</b>	<b>(\$69,005)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,350,524

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,448,364)
2020	(2,149,636)
2021	(2,067,388)
2022	(2,682,751)
2023	164,344
Thereafter	1,469,261
<b>Total</b>	<b>(\$7,714,534)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,411,732	(\$5,629,612)	(\$18,567,107)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF PIKE TOWNSHIP SCHOOLS - 49007

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$950,542</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,252,715
- Net Difference Between Projected and Actual Investment	(11,519,198)
- Change of Assumptions	6,010,711
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,147
Pension Expense/Income	(69,005)
Contributions	(2,350,524)
Total Activity in FY 2018	(6,580,154)
Net Pension Liability as of June 30, 2021	<b>(\$5,629,612)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 49008  
 Submission Unit Name: MSD OF WARREN TOWNSHIP

Wages: \$46,415,100      Proportionate Share: 0.0127353

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,025,365	(\$5,982,942)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,716,249	\$1,965,399
Net Difference Between Projected and Actual	0	10,633,482
Change of Assumptions	7,854,776	3,314,289
Changes in Proportion and Differences Between	163,995	1,838,392
<b>Total</b>	<b>\$9,735,020</b>	<b>\$17,751,562</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$155,252
Specific Liabilities of Individual Employers	\$106,987
Net Amortization of Deferred Amounts from Changes in	(202,482)
<b>Total</b>	<b>\$59,757</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,649,877

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,575,928)
2020	(2,258,451)
2021	(2,171,041)
2022	(2,825,025)
2023	200,764
Thereafter	1,613,139
<b>Total</b>	<b>(\$8,016,542)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,065,203	(\$5,982,942)	(\$19,732,432)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF WARREN TOWNSHIP - 49008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$1,025,365</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,355,063
- Net Difference Between Projected and Actual Investment	(12,266,325)
- Change of Assumptions	6,415,693
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,382
Pension Expense/Income	59,757
Contributions	(2,649,877)
Total Activity in FY 2018	(7,008,307)
Net Pension Liability as of June 30, 2021	<b>(\$5,982,942)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 49009  
 Submission Unit Name: MSD OF WASHINGTON TOWNSHIP

Wages: \$52,707,683      Proportionate Share: 0.0144619

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,062,995	(\$6,794,085)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,948,931	\$2,231,860
Net Difference Between Projected and Actual	0	12,075,126
Change of Assumptions	8,919,694	3,763,627
Changes in Proportion and Differences Between	479,838	2,000,572
<b>Total</b>	<b>\$11,348,463</b>	<b>\$20,071,185</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$176,301
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(188,680)
<b>Total</b>	<b>(\$12,379)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,862,362

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,883,907)
2020	(2,523,389)
2021	(2,424,128)
2022	(3,166,777)
2023	269,230
Thereafter	2,006,249
<b>Total</b>	<b>(\$8,722,722)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,565,378	(\$6,794,085)	(\$22,407,675)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF WASHINGTON TOWNSHIP - 49009

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$1,062,995</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,380,157
- Net Difference Between Projected and Actual Investment	(13,767,893)
- Change of Assumptions	7,100,091
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	305,306
Pension Expense/Income	(12,379)
Contributions	(2,862,362)
Total Activity in FY 2018	(7,857,080)
Net Pension Liability as of June 30, 2021	<b>(\$6,794,085)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 49010  
 Submission Unit Name: BEECH GROVE CITY SCHOOLS

Wages: \$11,780,355      Proportionate Share: 0.0032323

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$237,813	(\$1,518,509)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$435,595	\$498,831
Net Difference Between Projected and Actual	0	2,698,845
Change of Assumptions	1,993,592	841,188
Changes in Proportion and Differences Between	60,254	452,723
<b>Total</b>	<b>\$2,489,441</b>	<b>\$4,491,587</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,404
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,066)
<b>Total</b>	<b>(\$8,662)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$629,897

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$650,461)
2020	(569,884)
2021	(547,698)
2022	(713,684)
2023	54,274
Thereafter	425,307
<b>Total</b>	<b>(\$2,002,146)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,808,419	(\$1,518,509)	(\$5,008,217)

# TRF 1996 Net Pension Liability - Unaudited

## BEECH GROVE CITY SCHOOLS - 49010

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$237,813</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	308,829
- Net Difference Between Projected and Actual Investment	(3,077,550)
- Change of Assumptions	1,587,320
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,638
Pension Expense/Income	(8,662)
Contributions	(629,897)
Total Activity in FY 2018	(1,756,322)
Net Pension Liability as of June 30, 2021	<b>(\$1,518,509)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 49011  
 Submission Unit Name: INDIANAPOLIS PUBLIC SCHOOLS

Wages: \$119,562,851      Proportionate Share: 0.0328063

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,565,842	(\$15,412,143)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,421,082	\$5,062,898
Net Difference Between Projected and Actual	0	27,391,992
Change of Assumptions	20,234,006	8,537,652
Changes in Proportion and Differences Between	545,312	5,924,416
<b>Total</b>	<b>\$25,200,400</b>	<b>\$46,916,958</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$399,927
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(683,131)
<b>Total</b>	<b>(\$283,204)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,389,372

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,797,177)
2020	(5,979,347)
2021	(5,754,184)
2022	(7,438,854)
2023	355,716
Thereafter	3,897,288
<b>Total</b>	<b>(\$21,716,558)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,504,103	(\$15,412,143)	(\$50,831,006)

# TRF 1996 Net Pension Liability - Unaudited

## INDIANAPOLIS PUBLIC SCHOOLS - 49011

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$2,565,842</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,372,522
- Net Difference Between Projected and Actual Investment	(31,477,983)
- Change of Assumptions	16,388,819
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	411,232
Pension Expense/Income	(283,204)
Contributions	(6,389,372)
Total Activity in FY 2018	(17,977,986)
Net Pension Liability as of June 30, 2021	<b>(\$15,412,144)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 49012  
 Submission Unit Name: SCHOOL TOWN OF SPEEDWAY

Wages: \$8,652,638      Proportionate Share: 0.0023741

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$190,300	(\$1,115,333)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$319,941	\$366,387
Net Difference Between Projected and Actual	0	1,982,281
Change of Assumptions	1,464,278	617,846
Changes in Proportion and Differences Between	65,630	308,104
<b>Total</b>	<b>\$1,849,849</b>	<b>\$3,274,618</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,942
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,057)
<b>Total</b>	<b>\$885</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$472,951

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$470,512)
2020	(411,328)
2021	(395,033)
2022	(516,948)
2023	47,116
Thereafter	321,936
<b>Total</b>	<b>(\$1,424,769)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,062,762	(\$1,115,333)	(\$3,678,497)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL TOWN OF SPEEDWAY - 49012

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$190,300</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	251,284
- Net Difference Between Projected and Actual Investment	(2,285,325)
- Change of Assumptions	1,194,456
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,018
Pension Expense/Income	885
Contributions	(472,951)
Total Activity in FY 2018	(1,305,633)
Net Pension Liability as of June 30, 2021	<b>(\$1,115,333)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 49015

Submission Unit Name: FRANKLIN TOWNSHIP COMM SCHOOL CORP

Wages: \$34,795,360      Proportionate Share: 0.0095471

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$706,767	(\$4,485,151)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,286,597	\$1,473,374
Net Difference Between Projected and Actual	0	7,971,458
Change of Assumptions	5,888,384	2,484,578
Changes in Proportion and Differences Between	395,297	1,066,625
<b>Total</b>	<b>\$7,570,278</b>	<b>\$12,996,035</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,386
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(84,657)
<b>Total</b>	<b>\$31,729</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,866,132

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,863,925)
2020	(1,625,927)
2021	(1,560,399)
2022	(2,050,663)
2023	217,632
Thereafter	1,457,525
<b>Total</b>	<b>(\$5,425,757)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,295,101	(\$4,485,151)	(\$14,792,545)

# TRF 1996 Net Pension Liability - Unaudited

## FRANKLIN TOWNSHIP COMM SCHOOL CORP - 49015

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$706,767</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	918,980
- Net Difference Between Projected and Actual Investment	(9,096,949)
- Change of Assumptions	4,696,353
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	124,101
Pension Expense/Income	31,729
Contributions	(1,866,132)
Total Activity in FY 2018	(5,191,918)
Net Pension Liability as of June 30, 2021	<b>(\$4,485,151)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 49016  
 Submission Unit Name: CENTRAL INDIANA EDU SERVICE CENTER

Wages: \$3,811,569      Proportionate Share: 0.0010458

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$71,417	(\$491,309)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$140,935	\$161,395
Net Difference Between Projected and Actual	0	873,202
Change of Assumptions	645,020	272,163
Changes in Proportion and Differences Between	225,471	147,582
<b>Total</b>	<b>\$1,011,426</b>	<b>\$1,454,342</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,749
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,603
<b>Total</b>	<b>\$22,352</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$209,638

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$185,299)
2020	(159,228)
2021	(152,050)
2022	(205,754)
2023	42,715
Thereafter	216,700
<b>Total</b>	<b>(\$442,916)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$908,655	(\$491,309)	(\$1,620,392)

# TRF 1996 Net Pension Liability - Unaudited

## CENTRAL INDIANA EDU SERVICE CENTER - 49016

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$71,417</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,274
- Net Difference Between Projected and Actual Investment	(986,930)
- Change of Assumptions	503,466
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,750
Pension Expense/Income	22,352
Contributions	(209,638)
Total Activity in FY 2018	(562,726)
Net Pension Liability as of June 30, 2021	<b>(\$491,309)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 49017  
 Submission Unit Name: INDIANA VIRTUAL PILO SCHOOL

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	34,329	147,237
<b>Total</b>	<b>\$34,329</b>	<b>\$147,237</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	
2019	(\$13,449)
2020	(13,449)
2021	(13,449)
2022	(13,449)
2023	(13,461)
Thereafter	(45,651)
<b>Total</b>	<b>(\$112,908)</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,449
Pension Expense/Income	(13,449)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 49018  
 Submission Unit Name: SOUTHSIDE SPECIAL SRVS OF MARION COUNTY

Wages: \$1,176,959      Proportionate Share: 0.0003229

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$22,618	(\$151,696)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,515	\$49,832
Net Difference Between Projected and Actual	0	269,609
Change of Assumptions	199,156	84,033
Changes in Proportion and Differences Between	28,443	182,731
<b>Total</b>	<b>\$271,114</b>	<b>\$586,205</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,936
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$19,883)
<b>Total</b>	<b>(\$15,947)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,981

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$80,063)
2020	(72,014)
2021	(69,797)
2022	(86,379)
2023	(9,662)
Thereafter	2,824
<b>Total</b>	<b>(\$315,091)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$280,555	(\$151,696)	(\$500,310)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHSIDE SPECIAL SRVS OF MARION COUNTY - 49018

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$22,618</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,070
- Net Difference Between Projected and Actual Investment	(305,628)
- Change of Assumptions	156,488
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,684
Pension Expense/Income	(15,947)
Contributions	(59,981)
Total Activity in FY 2018	(174,314)
Net Pension Liability as of June 30, 2021	<b>(\$151,696)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 50003  
 Submission Unit Name: BREMEN PUBLIC SCHOOLS

Wages: \$4,717,659      Proportionate Share: 0.0012944

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$101,783	(\$608,099)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$174,437	\$199,761
Net Difference Between Projected and Actual	0	1,080,774
Change of Assumptions	798,350	336,860
Changes in Proportion and Differences Between	11,671	182,184
<b>Total</b>	<b>\$984,458</b>	<b>\$1,799,579</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,780
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,736)
<b>Total</b>	<b>(\$4,956)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$252,220

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$261,970)
2020	(229,702)
2021	(220,818)
2022	(287,288)
2023	20,253
Thereafter	164,404
<b>Total</b>	<b>(\$815,121)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,124,653	(\$608,099)	(\$2,005,580)

# TRF 1996 Net Pension Liability - Unaudited

## BREMEN PUBLIC SCHOOLS - 50003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$101,783</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	133,918
- Net Difference Between Projected and Actual Investment	(1,242,858)
- Change of Assumptions	647,632
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,602
Pension Expense/Income	(4,956)
Contributions	(252,220)
Total Activity in FY 2018	(709,882)
Net Pension Liability as of June 30, 2021	<b>(\$608,099)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 50004  
 Submission Unit Name: CULVER COMM SCHOOL

Wages: \$3,010,806      Proportionate Share: 0.0008261

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$63,389	(\$388,095)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,328	\$127,489
Net Difference Between Projected and Actual	0	689,761
Change of Assumptions	509,515	214,988
Changes in Proportion and Differences Between	38,203	149,100
<b>Total</b>	<b>\$659,046</b>	<b>\$1,181,338</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,071
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,086)
<b>Total</b>	<b>(\$5,015)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,122

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$169,044)
2020	(148,450)
2021	(142,780)
2022	(185,202)
2023	11,074
Thereafter	112,110
<b>Total</b>	<b>(\$522,292)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$717,766	(\$388,095)	(\$1,279,983)

# TRF 1996 Net Pension Liability - Unaudited

## CULVER COMM SCHOOL - 50004

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$63,389</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,014
- Net Difference Between Projected and Actual Investment	(790,705)
- Change of Assumptions	410,454
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,890
Pension Expense/Income	(5,015)
Contributions	(158,122)
Total Activity in FY 2018	(451,484)
Net Pension Liability as of June 30, 2021	<b>(\$388,095)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 50007  
 Submission Unit Name: TRITON SCHOOL CORP

Wages: \$3,087,390      Proportionate Share: 0.0008471

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$62,898	(\$397,961)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$114,158	\$130,730
Net Difference Between Projected and Actual	0	707,296
Change of Assumptions	522,468	220,453
Changes in Proportion and Differences Between	39,838	116,757
<b>Total</b>	<b>\$676,464</b>	<b>\$1,175,236</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,327
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,798)
<b>Total</b>	<b>\$2,529</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$163,420

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$165,669)
2020	(144,552)
2021	(138,737)
2022	(182,238)
2023	19,027
Thereafter	113,397
<b>Total</b>	<b>(\$498,772)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$736,012	(\$397,961)	(\$1,312,521)

# TRF 1996 Net Pension Liability - Unaudited

TRITON SCHOOL CORP - 50007

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$62,898</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,834
- Net Difference Between Projected and Actual Investment	(807,458)
- Change of Assumptions	417,044
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,612
Pension Expense/Income	2,529
Contributions	(163,420)
Total Activity in FY 2018	(460,859)
Net Pension Liability as of June 30, 2021	<b>(\$397,961)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 50009  
 Submission Unit Name: ARGOS COMM SCHOOLS

Wages: \$1,657,851      Proportionate Share: 0.0004549

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$39,547	(\$213,708)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,304	\$70,203
Net Difference Between Projected and Actual	0	379,824
Change of Assumptions	280,570	118,385
Changes in Proportion and Differences Between	28,363	86,957
<b>Total</b>	<b>\$370,237</b>	<b>\$655,369</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,546
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,092)
<b>Total</b>	<b>(\$1,546)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,182

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$91,872)
2020	(80,531)
2021	(77,409)
2022	(100,769)
2023	7,306
Thereafter	58,143
<b>Total</b>	<b>(\$285,132)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$395,245	(\$213,708)	(\$704,835)

# TRF 1996 Net Pension Liability - Unaudited

## ARGOS COMM SCHOOLS - 50009

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$39,547</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,973
- Net Difference Between Projected and Actual Investment	(442,801)
- Change of Assumptions	234,510
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,209)
Pension Expense/Income	(1,546)
Contributions	(91,182)
Total Activity in FY 2018	(253,255)
Net Pension Liability as of June 30, 2021	<b>(\$213,708)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 50010  
 Submission Unit Name: PLYMOUTH COMM SCHOOLS CORP

Wages: \$10,909,461      Proportionate Share: 0.0029933

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$237,306	(\$1,406,228)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$403,387	\$461,947
Net Difference Between Projected and Actual	0	2,499,289
Change of Assumptions	1,846,184	778,989
Changes in Proportion and Differences Between	127,612	570,561
<b>Total</b>	<b>\$2,377,183</b>	<b>\$4,310,786</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,490
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$52,422)
<b>Total</b>	<b>(\$15,932)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$583,090

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$610,272)
2020	(535,653)
2021	(515,108)
2022	(668,820)
2023	42,357
Thereafter	353,893
<b>Total</b>	<b>(\$1,933,603)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,600,761	(\$1,406,228)	(\$4,637,903)

# TRF 1996 Net Pension Liability - Unaudited

## PLYMOUTH COMM SCHOOLS CORP - 50010

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$237,306</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	312,713
- Net Difference Between Projected and Actual Investment	(2,877,187)
- Change of Assumptions	1,501,185
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,777
Pension Expense/Income	(15,932)
Contributions	(583,090)
Total Activity in FY 2018	(1,643,534)
Net Pension Liability as of June 30, 2021	<b>(\$1,406,228)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 51004  
 Submission Unit Name: SHOALS COMMUNITY SCHOOL CORP

Wages: \$2,368,134      Proportionate Share: 0.0006498

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$46,725	(\$305,271)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,569	\$100,282
Net Difference Between Projected and Actual	0	542,558
Change of Assumptions	400,778	169,107
Changes in Proportion and Differences Between	26,544	74,898
<b>Total</b>	<b>\$514,891</b>	<b>\$886,845</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,922
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,051)
<b>Total</b>	<b>\$1,871</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,178

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$127,155)
2020	(110,956)
2021	(106,496)
2022	(139,864)
2023	14,526
Thereafter	97,991
<b>Total</b>	<b>(\$371,954)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$564,586	(\$305,271)	(\$1,006,818)

# TRF 1996 Net Pension Liability - Unaudited

## SHOALS COMMUNITY SCHOOL CORP - 51004

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$46,725</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,391
- Net Difference Between Projected and Actual Investment	(616,966)
- Change of Assumptions	317,123
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,763
Pension Expense/Income	1,871
Contributions	(129,178)
Total Activity in FY 2018	(351,996)
Net Pension Liability as of June 30, 2021	<b>(\$305,271)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 51006  
 Submission Unit Name: LOOGOOTEE COMM SCHOOL CORP

Wages: \$2,589,639      Proportionate Share: 0.0007105

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$58,510	(\$333,787)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,749	\$109,649
Net Difference Between Projected and Actual	0	593,240
Change of Assumptions	438,216	184,904
Changes in Proportion and Differences Between	16,987	115,330
<b>Total</b>	<b>\$550,952</b>	<b>\$1,003,123</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,661
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,671)
<b>Total</b>	<b>(\$3,010)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$142,424

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$144,087)
2020	(126,375)
2021	(121,498)
2022	(157,984)
2023	10,823
Thereafter	86,950
<b>Total</b>	<b>(\$452,171)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$617,326	(\$333,787)	(\$1,100,869)

# TRF 1996 Net Pension Liability - Unaudited

## LOGOOTE COMM SCHOOL CORP - 51006

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$58,510</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77,641
- Net Difference Between Projected and Actual Investment	(686,414)
- Change of Assumptions	360,316
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,594
Pension Expense/Income	(3,010)
Contributions	(142,424)
Total Activity in FY 2018	(392,297)
Net Pension Liability as of June 30, 2021	<b>(\$333,787)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 51008  
 Submission Unit Name: DAVIESS-MARTIN SPEC ED SCHOOL

Wages: \$2,482,348      Proportionate Share: 0.0006811

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$56,071	(\$319,975)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$91,787	\$105,112
Net Difference Between Projected and Actual	0	568,692
Change of Assumptions	420,083	177,252
Changes in Proportion and Differences Between	30,860	88,890
<b>Total</b>	<b>\$542,730</b>	<b>\$939,946</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,303
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,843)
<b>Total</b>	<b>\$1,460</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$136,524

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$133,779)
2020	(116,800)
2021	(112,125)
2022	(147,101)
2023	14,712
Thereafter	97,877
<b>Total</b>	<b>(\$397,216)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$591,781	(\$319,975)	(\$1,055,315)

# TRF 1996 Net Pension Liability - Unaudited

## DAVIESS-MARTIN SPEC ED SCHOOL - 51008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$56,071</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,399
- Net Difference Between Projected and Actual Investment	(657,982)
- Change of Assumptions	345,374
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,773)
Pension Expense/Income	1,460
Contributions	(136,524)
Total Activity in FY 2018	(376,046)
Net Pension Liability as of June 30, 2021	<b>(\$319,975)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 52001  
 Submission Unit Name: NORTH MIAMI COMM SCHOOLS

Wages: \$2,480,893      Proportionate Share: 0.0006807

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$49,851	(\$319,787)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$91,733	\$105,050
Net Difference Between Projected and Actual	0	568,358
Change of Assumptions	419,837	177,148
Changes in Proportion and Differences Between	29,343	130,998
<b>Total</b>	<b>\$540,913</b>	<b>\$981,554</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,298
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,494)
<b>Total</b>	<b>(\$3,196)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$136,447

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$138,354)
2020	(121,385)
2021	(116,713)
2022	(151,669)
2023	10,059
Thereafter	77,421
<b>Total</b>	<b>(\$440,641)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$591,434	(\$319,787)	(\$1,054,696)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH MIAMI COMM SCHOOLS - 52001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$49,851</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,676
- Net Difference Between Projected and Actual Investment	(647,743)
- Change of Assumptions	333,857
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,215
Pension Expense/Income	(3,196)
Contributions	(136,447)
Total Activity in FY 2018	(369,638)
Net Pension Liability as of June 30, 2021	<b>(\$319,787)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 52003  
 Submission Unit Name: PERU COMM SCHOOLS

Wages: \$6,402,893      Proportionate Share: 0.0017568

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$144,019	(\$825,331)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$236,752	\$271,121
Net Difference Between Projected and Actual	0	1,466,860
Change of Assumptions	1,083,545	457,197
Changes in Proportion and Differences Between	26,979	292,224
<b>Total</b>	<b>\$1,347,276</b>	<b>\$2,487,402</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,417
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,362)
<b>Total</b>	<b>(\$11,945)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$350,190

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$360,770)
2020	(316,975)
2021	(304,917)
2022	(395,133)
2023	22,265
Thereafter	215,404
<b>Total</b>	<b>(\$1,140,126)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,526,415	(\$825,331)	(\$2,722,035)

# TRF 1996 Net Pension Liability - Unaudited

## PERU COMM SCHOOLS - 52003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$144,019</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	190,953
- Net Difference Between Projected and Actual Investment	(1,696,203)
- Change of Assumptions	889,733
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,302
Pension Expense/Income	(11,945)
Contributions	(350,190)
Total Activity in FY 2018	(969,350)
Net Pension Liability as of June 30, 2021	<b>(\$825,331)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 52004  
 Submission Unit Name: MACONAQUAH SCHOOL

Wages: \$6,767,013      Proportionate Share: 0.0018567

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$149,389	(\$872,263)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$250,215	\$286,539
Net Difference Between Projected and Actual	0	1,550,273
Change of Assumptions	1,145,161	483,196
Changes in Proportion and Differences Between	27,549	343,783
<b>Total</b>	<b>\$1,422,925</b>	<b>\$2,663,791</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,634
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,111)
<b>Total</b>	<b>(\$16,477)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$366,659

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$385,140)
2020	(338,855)
2021	(326,111)
2022	(421,457)
2023	19,677
Thereafter	211,020
<b>Total</b>	<b>(\$1,240,866)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,613,214	(\$872,263)	(\$2,876,823)

# TRF 1996 Net Pension Liability - Unaudited

## MACONAQUAH SCHOOL - 52004

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$149,389</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	197,399
- Net Difference Between Projected and Actual Investment	(1,788,168)
- Change of Assumptions	935,170
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,083
Pension Expense/Income	(16,477)
Contributions	(366,659)
Total Activity in FY 2018	(1,021,652)
Net Pension Liability as of June 30, 2021	<b>(\$872,263)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 52005  
 Submission Unit Name: OAK HILL UNITED SCHOOL CORP

Wages: \$5,478,077 Proportionate Share: 0.0015031

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$117,574	(\$706,144)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$202,562	\$231,969
Net Difference Between Projected and Actual	0	1,255,030
Change of Assumptions	927,070	391,173
Changes in Proportion and Differences Between	15,504	220,993
<b>Total</b>	<b>\$1,145,136</b>	<b>\$2,099,165</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,324
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,678)
<b>Total</b>	<b>(\$6,354)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$294,598

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$304,807)
2020	(267,336)
2021	(257,020)
2022	(334,207)
2023	22,914
Thereafter	186,427
<b>Total</b>	<b>(\$954,029)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,305,985	(\$706,144)	(\$2,328,945)

# TRF 1996 Net Pension Liability - Unaudited

## OAK HILL UNITED SCHOOL CORP - 52005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$117,574</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	154,540
- Net Difference Between Projected and Actual Investment	(1,442,260)
- Change of Assumptions	750,918
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,036
Pension Expense/Income	(6,354)
Contributions	(294,598)
Total Activity in FY 2018	(823,718)
Net Pension Liability as of June 30, 2021	<b>(\$706,144)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 53012  
 Submission Unit Name: RICHLAND BEAN BLOSSOM CSC

Wages: \$9,745,001      Proportionate Share: 0.0026738

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$197,354	(\$1,256,130)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$360,330	\$412,639
Net Difference Between Projected and Actual	0	2,232,519
Change of Assumptions	1,649,125	695,841
Changes in Proportion and Differences Between	131,490	311,431
<b>Total</b>	<b>\$2,140,945</b>	<b>\$3,652,430</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,595
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,247)
<b>Total</b>	<b>\$9,348</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$529,732

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$521,555)
2020	(454,900)
2021	(436,548)
2022	(573,854)
2023	61,418
Thereafter	413,954
<b>Total</b>	<b>(\$1,511,485)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,323,160	(\$1,256,130)	(\$4,142,861)

# TRF 1996 Net Pension Liability - Unaudited

## RICHLAND BEAN BLOSSOM CSC - 53012

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$197,354</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	256,457
- Net Difference Between Projected and Actual Investment	(2,546,795)
- Change of Assumptions	1,314,208
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,030
Pension Expense/Income	9,348
Contributions	(529,732)
Total Activity in FY 2018	(1,453,484)
Net Pension Liability as of June 30, 2021	<b>(\$1,256,130)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 53013  
 Submission Unit Name: MONROE CO COMM SCHOOL CORP

Wages: \$46,421,440      Proportionate Share: 0.0127371

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,004,010	(\$5,983,788)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,716,492	\$1,965,677
Net Difference Between Projected and Actual	0	10,634,985
Change of Assumptions	7,855,886	3,314,758
Changes in Proportion and Differences Between	387,563	1,652,427
<b>Total</b>	<b>\$9,959,941</b>	<b>\$17,567,847</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$155,274
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(161,877)
<b>Total</b>	<b>(\$6,603)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,521,731

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,535,658)
2020	(2,218,137)
2021	(2,130,714)
2022	(2,784,791)
2023	241,418
Thereafter	1,819,976
<b>Total</b>	<b>(\$7,607,906)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,066,767	(\$5,983,788)	(\$19,735,221)

# TRF 1996 Net Pension Liability - Unaudited

## MONROE CO COMM SCHOOL CORP - 53013

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$1,004,010</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,321,616
- Net Difference Between Projected and Actual Investment	(12,233,820)
- Change of Assumptions	6,377,277
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,463
Pension Expense/Income	(6,603)
Contributions	(2,521,731)
Total Activity in FY 2018	(6,987,798)
Net Pension Liability as of June 30, 2021	<b>(\$5,983,788)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 54014  
 Submission Unit Name: CRAWFORDSVILLE COMM SCHOOL CORP

Wages: \$9,145,477      Proportionate Share: 0.0025093

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$197,206	(\$1,178,849)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$338,161	\$387,252
Net Difference Between Projected and Actual	0	2,095,168
Change of Assumptions	1,547,666	653,031
Changes in Proportion and Differences Between	57,324	339,098
<b>Total</b>	<b>\$1,943,151</b>	<b>\$3,474,549</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,590
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,423)
<b>Total</b>	<b>(\$2,833)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$493,520

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$501,074)
2020	(438,520)
2021	(421,297)
2022	(550,155)
2023	46,038
Thereafter	333,610
<b>Total</b>	<b>(\$1,531,398)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,180,232	(\$1,178,849)	(\$3,887,980)

# TRF 1996 Net Pension Liability - Unaudited

## CRAWFORDSVILLE COMM SCHOOL CORP - 54014

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$197,206</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	259,443
- Net Difference Between Projected and Actual Investment	(2,409,208)
- Change of Assumptions	1,255,288
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,775
Pension Expense/Income	(2,833)
Contributions	(493,520)
Total Activity in FY 2018	(1,376,055)
Net Pension Liability as of June 30, 2021	<b>(\$1,178,849)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 54015  
 Submission Unit Name: SOUTH MONTGOMERY COMM SCHOOL

Wages: \$4,866,668      Proportionate Share: 0.0013353

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$105,618	(\$627,313)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$179,949	\$206,073
Net Difference Between Projected and Actual	0	1,114,924
Change of Assumptions	823,576	347,504
Changes in Proportion and Differences Between	15,900	192,217
<b>Total</b>	<b>\$1,019,425</b>	<b>\$1,860,718</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,962)
<b>Total</b>	<b>(\$6,684)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$266,536

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$271,818)
2020	(238,531)
2021	(229,366)
2022	(297,936)
2023	19,324
Thereafter	177,034
<b>Total</b>	<b>(\$841,293)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,160,190	(\$627,313)	(\$2,068,951)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH MONTGOMERY COMM SCHOOL - 54015

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$105,618</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	139,118
- Net Difference Between Projected and Actual Investment	(1,283,115)
- Change of Assumptions	669,227
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,059
Pension Expense/Income	(6,684)
Contributions	(266,536)
Total Activity in FY 2018	(732,931)
Net Pension Liability as of June 30, 2021	<b>(\$627,313)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 54016  
 Submission Unit Name: NORTH MONTGOMERY COMM SCHOOL

Wages: \$7,215,464      Proportionate Share: 0.0019798

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$153,177	(\$930,094)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$266,804	\$305,536
Net Difference Between Projected and Actual	0	1,653,056
Change of Assumptions	1,221,085	515,232
Changes in Proportion and Differences Between	26,064	256,005
<b>Total</b>	<b>\$1,513,953</b>	<b>\$2,729,829</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,135
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,002)
<b>Total</b>	<b>(\$2,867)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$388,905

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$395,974)
2020	(346,620)
2021	(333,031)
2022	(434,698)
2023	35,683
Thereafter	258,764
<b>Total</b>	<b>(\$1,215,876)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,720,171	(\$930,094)	(\$3,067,558)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH MONTGOMERY COMM SCHOOL - 54016

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$153,177</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	200,917
- Net Difference Between Projected and Actual Investment	(1,896,983)
- Change of Assumptions	985,986
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,581
Pension Expense/Income	(2,867)
Contributions	(388,905)
Total Activity in FY 2018	(1,083,271)
Net Pension Liability as of June 30, 2021	<b>(\$930,094)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 55003  
 Submission Unit Name: EMINENCE CONS SCHOOL CORP

Wages: \$1,164,478      Proportionate Share: 0.0003195

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$26,102	(\$150,099)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,057	\$49,307
Net Difference Between Projected and Actual	0	266,770
Change of Assumptions	197,059	83,148
Changes in Proportion and Differences Between	7,766	78,161
<b>Total</b>	<b>\$247,882</b>	<b>\$477,386</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,895
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,943)
<b>Total</b>	<b>(\$5,048)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,043

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$68,485)
2020	(60,521)
2021	(58,328)
2022	(74,735)
2023	1,174
Thereafter	31,391
<b>Total</b>	<b>(\$229,504)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$277,601	(\$150,099)	(\$495,042)

# TRF 1996 Net Pension Liability - Unaudited

## EMINENCE CONS SCHOOL CORP - 55003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$26,102</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,588
- Net Difference Between Projected and Actual Investment	(308,337)
- Change of Assumptions	161,648
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,991
Pension Expense/Income	(5,048)
Contributions	(64,043)
Total Activity in FY 2018	(176,201)
Net Pension Liability as of June 30, 2021	<b>(\$150,099)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 55004  
 Submission Unit Name: MSD OF MARTINSVILLE

Wages: \$14,748,817      Proportionate Share: 0.0040468

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$305,481	(\$1,901,154)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$545,360	\$624,530
Net Difference Between Projected and Actual	0	3,378,921
Change of Assumptions	2,495,953	1,053,157
Changes in Proportion and Differences Between	35,303	543,465
<b>Total</b>	<b>\$3,076,616</b>	<b>\$5,600,073</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,333
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(63,778)
<b>Total</b>	<b>(\$14,445)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$795,696

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$817,970)
2020	(717,088)
2021	(689,312)
2022	(897,123)
2023	64,354
Thereafter	533,682
<b>Total</b>	<b>(\$2,523,457)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,516,106	(\$1,901,154)	(\$6,270,226)

# TRF 1996 Net Pension Liability - Unaudited

MSD OF MARTINSVILLE - 55004

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$305,481</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	398,763
- Net Difference Between Projected and Actual Investment	(3,865,384)
- Change of Assumptions	2,001,465
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,662
Pension Expense/Income	(14,445)
Contributions	(795,696)
Total Activity in FY 2018	(2,206,635)
Net Pension Liability as of June 30, 2021	<b>(\$1,901,154)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 55005  
 Submission Unit Name: MOORESVILLE CONS SCHOOL

Wages: \$13,608,604      Proportionate Share: 0.0037339

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$290,485	(\$1,754,156)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$503,192	\$576,241
Net Difference Between Projected and Actual	0	3,117,662
Change of Assumptions	2,302,965	971,726
Changes in Proportion and Differences Between	10,293	506,971
<b>Total</b>	<b>\$2,816,450</b>	<b>\$5,172,600</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,519
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(64,593)
<b>Total</b>	<b>(\$19,074)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$744,896

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$760,470)
2020	(667,388)
2021	(641,760)
2022	(833,504)
2023	53,638
Thereafter	493,334
<b>Total</b>	<b>(\$2,356,150)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,244,239	(\$1,754,156)	(\$5,785,410)

# TRF 1996 Net Pension Liability - Unaudited

## MOORESVILLE CONS SCHOOL - 55005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$290,485</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	381,423
- Net Difference Between Projected and Actual Investment	(3,580,245)
- Change of Assumptions	1,862,483
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,668
Pension Expense/Income	(19,074)
Contributions	(744,896)
Total Activity in FY 2018	(2,044,641)
Net Pension Liability as of June 30, 2021	<b>(\$1,754,156)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 55008  
 Submission Unit Name: MONROE GREGG SCHOOL

Wages: \$4,445,282      Proportionate Share: 0.0012197

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$92,181	(\$573,005)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$164,371	\$188,233
Net Difference Between Projected and Actual	0	1,018,402
Change of Assumptions	752,277	317,420
Changes in Proportion and Differences Between	37,514	143,040
<b>Total</b>	<b>\$954,162</b>	<b>\$1,667,095</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,869
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,819)
<b>Total</b>	<b>\$2,050</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$244,479

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$240,132)
2020	(209,727)
2021	(201,355)
2022	(263,989)
2023	25,795
Thereafter	176,475
<b>Total</b>	<b>(\$712,933)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,059,749	(\$573,005)	(\$1,889,837)

# TRF 1996 Net Pension Liability - Unaudited

## MONROE GREGG SCHOOL - 55008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$92,181</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120,357
- Net Difference Between Projected and Actual Investment	(1,165,195)
- Change of Assumptions	603,438
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,643
Pension Expense/Income	2,050
Contributions	(244,479)
Total Activity in FY 2018	(665,186)
Net Pension Liability as of June 30, 2021	<b>(\$573,005)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 56009  
 Submission Unit Name: SOUTH NEWTON SCHOOL

Wages: \$3,048,828      Proportionate Share: 0.0008365

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$66,273	(\$392,981)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,729	\$129,094
Net Difference Between Projected and Actual	0	698,445
Change of Assumptions	515,930	217,694
Changes in Proportion and Differences Between	8,423	135,872
<b>Total</b>	<b>\$637,082</b>	<b>\$1,181,105</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,198
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,952)
<b>Total</b>	<b>(\$4,754)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$160,365

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$170,847)
2020	(149,994)
2021	(144,253)
2022	(187,209)
2023	11,543
Thereafter	96,737
<b>Total</b>	<b>(\$544,023)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$726,802	(\$392,981)	(\$1,296,097)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH NEWTON SCHOOL - 56009

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$66,273</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87,321
- Net Difference Between Projected and Actual Investment	(803,982)
- Change of Assumptions	419,438
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,088
Pension Expense/Income	(4,754)
Contributions	(160,365)
Total Activity in FY 2018	(459,254)
Net Pension Liability as of June 30, 2021	<b>(\$392,981)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 56010  
 Submission Unit Name: NORTH NEWTON SCHOOL

Wages: \$3,302,653      Proportionate Share: 0.0009062

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$74,683	(\$425,726)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$122,122	\$139,851
Net Difference Between Projected and Actual	0	756,642
Change of Assumptions	558,919	235,833
Changes in Proportion and Differences Between	17,609	164,414
<b>Total</b>	<b>\$698,650</b>	<b>\$1,296,740</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,047
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,934)
<b>Total</b>	<b>(\$6,887)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$181,638

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$186,819)
2020	(164,229)
2021	(158,009)
2022	(204,544)
2023	10,766
Thereafter	104,745
<b>Total</b>	<b>(\$598,090)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$787,362	(\$425,726)	(\$1,404,092)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH NEWTON SCHOOL - 56010

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$74,683</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99,114
- Net Difference Between Projected and Actual Investment	(875,571)
- Change of Assumptions	459,668
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,905
Pension Expense/Income	(6,887)
Contributions	(181,638)
Total Activity in FY 2018	(500,409)
Net Pension Liability as of June 30, 2021	<b>(\$425,726)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 57006  
 Submission Unit Name: EAST NOBLE SCHOOL

Wages: \$12,355,177      Proportionate Share: 0.0033900

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$262,185	(\$1,592,595)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$456,847	\$523,168
Net Difference Between Projected and Actual	0	2,830,519
Change of Assumptions	2,090,857	882,228
Changes in Proportion and Differences Between	101,410	460,165
<b>Total</b>	<b>\$2,649,114</b>	<b>\$4,696,080</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,326
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,118)
<b>Total</b>	<b>(\$2,792)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$673,850

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$675,904)
2020	(591,396)
2021	(568,128)
2022	(742,212)
2023	63,213
Thereafter	467,461
<b>Total</b>	<b>(\$2,046,966)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,945,438	(\$1,592,595)	(\$5,252,561)

# TRF 1996 Net Pension Liability - Unaudited

EAST NOBLE SCHOOL - 57006

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$262,185</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	343,875
- Net Difference Between Projected and Actual Investment	(3,248,035)
- Change of Assumptions	1,688,117
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,905
Pension Expense/Income	(2,792)
Contributions	(673,850)
Total Activity in FY 2018	(1,854,780)
Net Pension Liability as of June 30, 2021	<b>(\$1,592,595)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 57007  
 Submission Unit Name: WEST NOBLE SCHOOL

Wages: \$6,442,305      Proportionate Share: 0.0017676

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$137,924	(\$830,404)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238,207	\$272,788
Net Difference Between Projected and Actual	0	1,475,877
Change of Assumptions	1,090,206	460,008
Changes in Proportion and Differences Between	13,223	314,353
<b>Total</b>	<b>\$1,341,636</b>	<b>\$2,523,026</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,548
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,468)
<b>Total</b>	<b>(\$15,920)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$354,329

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$366,892)
2020	(322,828)
2021	(310,696)
2022	(401,466)
2023	18,496
Thereafter	201,996
<b>Total</b>	<b>(\$1,181,390)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,535,798	(\$830,404)	(\$2,738,769)

# TRF 1996 Net Pension Liability - Unaudited

## WEST NOBLE SCHOOL - 57007

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$137,924</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	181,205
- Net Difference Between Projected and Actual Investment	(1,695,514)
- Change of Assumptions	882,435
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,795
Pension Expense/Income	(15,920)
Contributions	(354,329)
Total Activity in FY 2018	(968,328)
Net Pension Liability as of June 30, 2021	<b>(\$830,404)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 57009  
 Submission Unit Name: CENTRAL NOBLE COMM SCHOOL

Wages: \$3,554,910      Proportionate Share: 0.0009754

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$70,373	(\$458,235)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$131,448	\$150,530
Net Difference Between Projected and Actual	0	814,421
Change of Assumptions	601,599	253,842
Changes in Proportion and Differences Between	19,186	133,542
<b>Total</b>	<b>\$752,233</b>	<b>\$1,352,335</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,891
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,700)
<b>Total</b>	<b>(\$2,809)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$192,483

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$196,481)
2020	(172,165)
2021	(165,470)
2022	(215,559)
2023	16,180
Thereafter	133,393
<b>Total</b>	<b>(\$600,102)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$847,487	(\$458,235)	(\$1,511,312)

# TRF 1996 Net Pension Liability - Unaudited

## CENTRAL NOBLE COMM SCHOOL - 57009

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$70,373</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,019
- Net Difference Between Projected and Actual Investment	(926,486)
- Change of Assumptions	476,456
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,695
Pension Expense/Income	(2,809)
Contributions	(192,483)
Total Activity in FY 2018	(528,608)
Net Pension Liability as of June 30, 2021	<b>(\$458,235)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 58002  
 Submission Unit Name: RISING SUN OHIO CO COMM SCHOOL

Wages: \$3,072,850      Proportionate Share: 0.0008431

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$66,172	(\$396,082)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$113,619	\$130,113
Net Difference Between Projected and Actual	0	703,956
Change of Assumptions	520,000	219,412
Changes in Proportion and Differences Between	31,141	103,173
<b>Total</b>	<b>\$664,760</b>	<b>\$1,156,654</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,756)
<b>Total</b>	<b>\$1,522</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$167,168

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$165,883)
2020	(144,866)
2021	(139,079)
2022	(182,374)
2023	17,940
Thereafter	122,368
<b>Total</b>	<b>(\$491,894)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$732,537	(\$396,082)	(\$1,306,323)

# TRF 1996 Net Pension Liability - Unaudited

## RISING SUN OHIO CO COMM SCHOOL - 58002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$66,172</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87,034
- Net Difference Between Projected and Actual Investment	(809,331)
- Change of Assumptions	421,604
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,085
Pension Expense/Income	1,522
Contributions	(167,168)
Total Activity in FY 2018	(462,254)
Net Pension Liability as of June 30, 2021	<b>(\$396,082)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 59008  
 Submission Unit Name: SPRINGS VALLEY COMM SCHOOL

Wages: \$2,889,692      Proportionate Share: 0.0007929

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$62,501	(\$372,498)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,854	\$122,366
Net Difference Between Projected and Actual	0	662,041
Change of Assumptions	489,038	206,348
Changes in Proportion and Differences Between	35,073	130,367
<b>Total</b>	<b>\$630,965</b>	<b>\$1,121,122</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,666
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,223)
<b>Total</b>	<b>(\$3,557)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,926

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$160,992)
2020	(141,226)
2021	(135,783)
2022	(176,501)
2023	11,891
Thereafter	112,454
<b>Total</b>	<b>(\$490,157)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$688,920	(\$372,498)	(\$1,228,542)

# TRF 1996 Net Pension Liability - Unaudited

## SPRINGS VALLEY COMM SCHOOL - 59008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$62,501</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,273
- Net Difference Between Projected and Actual Investment	(761,570)
- Change of Assumptions	396,993
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,788
Pension Expense/Income	(3,557)
Contributions	(158,926)
Total Activity in FY 2018	(434,999)
Net Pension Liability as of June 30, 2021	<b>(\$372,498)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 59010  
 Submission Unit Name: ORLEANS COMM SCHOOLS

Wages: \$2,827,529      Proportionate Share: 0.0007758

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$55,034	(\$364,465)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104,549	\$119,727
Net Difference Between Projected and Actual	0	647,763
Change of Assumptions	478,492	201,898
Changes in Proportion and Differences Between	14,983	105,234
<b>Total</b>	<b>\$598,024</b>	<b>\$1,074,622</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,458
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,798)
<b>Total</b>	<b>(\$2,340)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,885

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$156,382)
2020	(137,042)
2021	(131,717)
2022	(171,556)
2023	12,770
Thereafter	107,329
<b>Total</b>	<b>(\$476,598)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$674,062	(\$364,465)	(\$1,202,046)

# TRF 1996 Net Pension Liability - Unaudited

## ORLEANS COMM SCHOOLS - 59010

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$55,034</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70,924
- Net Difference Between Projected and Actual Investment	(735,402)
- Change of Assumptions	377,241
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,963
Pension Expense/Income	(2,340)
Contributions	(152,885)
Total Activity in FY 2018	(419,499)
Net Pension Liability as of June 30, 2021	<b>(\$364,465)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 59011  
 Submission Unit Name: PAOLI COMM SCHOOL

Wages: \$4,550,789      Proportionate Share: 0.0012486

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$100,357	(\$586,582)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$168,265	\$192,693
Net Difference Between Projected and Actual	0	1,042,533
Change of Assumptions	770,101	324,941
Changes in Proportion and Differences Between	26,239	216,202
<b>Total</b>	<b>\$964,605</b>	<b>\$1,776,369</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,221
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,807)
<b>Total</b>	<b>(\$7,586)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$249,631

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$255,507)
2020	(224,381)
2021	(215,811)
2022	(279,929)
2023	16,724
Thereafter	147,140
<b>Total</b>	<b>(\$811,764)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,084,860	(\$586,582)	(\$1,934,616)

# TRF 1996 Net Pension Liability - Unaudited

## PAOLI COMM SCHOOL - 59011

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$100,357</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	132,583
- Net Difference Between Projected and Actual Investment	(1,202,346)
- Change of Assumptions	628,694
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,347
Pension Expense/Income	(7,586)
Contributions	(249,631)
Total Activity in FY 2018	(686,939)
Net Pension Liability as of June 30, 2021	<b>(\$586,582)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 59012  
 Submission Unit Name: LOST RIVER CAREER COOPERATIVE

Wages: \$732,608      Proportionate Share: 0.0002010

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$15,198	(\$94,428)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,087	\$31,020
Net Difference Between Projected and Actual	0	167,827
Change of Assumptions	123,971	52,309
Changes in Proportion and Differences Between	16,798	29,533
<b>Total</b>	<b>\$167,856</b>	<b>\$280,689</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,450
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,364)
<b>Total</b>	<b>\$1,086</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,292

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$38,826)
2020	(33,815)
2021	(32,436)
2022	(42,757)
2023	5,006
Thereafter	29,995
<b>Total</b>	<b>(\$112,833)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$174,641	(\$94,428)	(\$311,435)

# TRF 1996 Net Pension Liability - Unaudited

## LOST RIVER CAREER COOPERATIVE - 59012

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$15,198</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,845
- Net Difference Between Projected and Actual Investment	(192,030)
- Change of Assumptions	99,457
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,308
Pension Expense/Income	1,086
Contributions	(40,292)
Total Activity in FY 2018	(109,626)
Net Pension Liability as of June 30, 2021	<b>(\$94,428)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 60008  
 Submission Unit Name: SPENCER OWEN COMM SCHOOLS

Wages: \$7,304,470      Proportionate Share: 0.0020042

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$151,922	(\$941,557)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$270,092	\$309,302
Net Difference Between Projected and Actual	0	1,673,429
Change of Assumptions	1,236,134	521,582
Changes in Proportion and Differences Between	67,412	268,318
<b>Total</b>	<b>\$1,573,638</b>	<b>\$2,772,631</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,433
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,371)
<b>Total</b>	<b>\$62</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$396,155

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$397,888)
2020	(347,925)
2021	(334,169)
2022	(437,089)
2023	39,090
Thereafter	278,988
<b>Total</b>	<b>(\$1,198,993)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,741,371	(\$941,557)	(\$3,105,364)

# TRF 1996 Net Pension Liability - Unaudited

## SPENCER OWEN COMM SCHOOLS - 60008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$151,922</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	198,477
- Net Difference Between Projected and Actual Investment	(1,915,357)
- Change of Assumptions	992,390
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,104
Pension Expense/Income	62
Contributions	(396,155)
Total Activity in FY 2018	(1,093,479)
Net Pension Liability as of June 30, 2021	<b>(\$941,557)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 61000  
 Submission Unit Name: SOUTHWEST PARKE COMM SCHOOL CORP

Wages: \$3,597,415      Proportionate Share: 0.0009871

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$76,374	(\$463,732)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$133,025	\$152,336
Net Difference Between Projected and Actual	0	824,190
Change of Assumptions	608,816	256,887
Changes in Proportion and Differences Between	40,386	126,851
<b>Total</b>	<b>\$782,227</b>	<b>\$1,360,264</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,033
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,222)
<b>Total</b>	<b>\$1,811</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$196,195

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$194,184)
2020	(169,577)
2021	(162,802)
2022	(213,492)
2023	21,026
Thereafter	140,992
<b>Total</b>	<b>(\$578,037)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$857,652	(\$463,732)	(\$1,529,441)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHWEST PARKE COMM SCHOOL CORP - 61000

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$76,374</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,178
- Net Difference Between Projected and Actual Investment	(945,812)
- Change of Assumptions	491,603
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,309
Pension Expense/Income	1,811
Contributions	(196,195)
Total Activity in FY 2018	(540,106)
Net Pension Liability as of June 30, 2021	<b>(\$463,732)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 61005  
 Submission Unit Name: TURKEY RUN COMM SCHOOL CORP

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
<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>2019</b>	\$0
<b>2020</b>	0
<b>2021</b>	0
<b>2022</b>	0
<b>2023</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 61006  
 Submission Unit Name: ROCKVILLE COMMUNITY SCHOOLS

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
<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>2019</b>	\$0
<b>2020</b>	0
<b>2021</b>	0
<b>2022</b>	0
<b>2023</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 61007  
 Submission Unit Name: NORTH CENTRAL PARKE COMMUNITY SCHOOL CORP

Wages: \$4,420,899      Proportionate Share: 0.0012130

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$91,682	(\$569,858)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$163,468	\$187,199
Net Difference Between Projected and Actual	0	1,012,808
Change of Assumptions	748,144	315,676
Changes in Proportion and Differences Between	14,365	178,567
<b>Total</b>	<b>\$925,977</b>	<b>\$1,694,250</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,787
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,811)
<b>Total</b>	<b>(\$6,024)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$241,189

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$246,876)
2020	(216,637)
2021	(208,311)
2022	(270,601)
2023	17,595
Thereafter	156,557
<b>Total</b>	<b>(\$768,273)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,053,928	(\$569,858)	(\$1,879,456)

**TRF 1996 Net Pension Liability - Unaudited**  
**NORTH CENTRAL PARKE COMMUNITY SCHOOL CORP - 61007**

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$91,682</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	119,708
- Net Difference Between Projected and Actual Investment	(1,158,807)
- Change of Assumptions	600,137
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,635
Pension Expense/Income	(6,024)
Contributions	(241,189)
Total Activity in FY 2018	(661,540)
Net Pension Liability as of June 30, 2021	<b>(\$569,858)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 62002  
 Submission Unit Name: CANNELTON CITY SCHS

Wages: \$1,048,645      Proportionate Share: 0.0002877

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$17,856	(\$135,159)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,771	\$44,400
Net Difference Between Projected and Actual	0	240,218
Change of Assumptions	177,445	74,872
Changes in Proportion and Differences Between	27,819	35,927
<b>Total</b>	<b>\$244,035</b>	<b>\$395,417</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,507
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,379)
<b>Total</b>	<b>\$2,128</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,675

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$54,998)
2020	(47,826)
2021	(45,851)
2022	(60,625)
2023	7,722
Thereafter	50,196
<b>Total</b>	<b>(\$151,382)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$249,971	(\$135,159)	(\$445,770)

# TRF 1996 Net Pension Liability - Unaudited

## CANNELTON CITY SCHS - 62002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$17,856</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,308
- Net Difference Between Projected and Actual Investment	(268,653)
- Change of Assumptions	135,229
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,648
Pension Expense/Income	2,128
Contributions	(57,675)
Total Activity in FY 2018	(153,015)
Net Pension Liability as of June 30, 2021	<b>(\$135,159)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 62003  
 Submission Unit Name: TELL CITY TROY TWP SCHOOL CORP

Wages: \$4,829,619      Proportionate Share: 0.0013251

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$102,679	(\$622,521)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$178,575	\$204,499
Net Difference Between Projected and Actual	0	1,106,407
Change of Assumptions	817,285	344,850
Changes in Proportion and Differences Between	10,091	213,806
<b>Total</b>	<b>\$1,005,951</b>	<b>\$1,869,562</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,154
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,942)
<b>Total</b>	<b>(\$8,788)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$253,971

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$271,895)
2020	(238,862)
2021	(229,767)
2022	(297,814)
2023	17,015
Thereafter	157,712
<b>Total</b>	<b>(\$863,611)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,151,327	(\$622,521)	(\$2,053,147)

# TRF 1996 Net Pension Liability - Unaudited

TELL CITY TROY TWP SCHOOL CORP - 62003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$102,679</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,721
- Net Difference Between Projected and Actual Investment	(1,269,918)
- Change of Assumptions	660,217
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,539
Pension Expense/Income	(8,788)
Contributions	(253,971)
Total Activity in FY 2018	(725,200)
Net Pension Liability as of June 30, 2021	<b>(\$622,521)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 62004  
 Submission Unit Name: PERRY CENTRAL COMM SCHOOL

Wages: \$3,616,395      Proportionate Share: 0.0009923

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$79,889	(\$466,175)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$133,725	\$153,139
Net Difference Between Projected and Actual	0	828,532
Change of Assumptions	612,023	258,240
Changes in Proportion and Differences Between	42,324	122,329
<b>Total</b>	<b>\$788,072</b>	<b>\$1,362,240</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,097
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,574)
<b>Total</b>	<b>\$3,523</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$196,350

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$193,506)
2020	(168,769)
2021	(161,959)
2022	(212,915)
2023	22,842
Thereafter	140,139
<b>Total</b>	<b>(\$574,168)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$862,171	(\$466,175)	(\$1,537,498)

# TRF 1996 Net Pension Liability - Unaudited

## PERRY CENTRAL COMM SCHOOL - 62004

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$79,889</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	105,575
- Net Difference Between Projected and Actual Investment	(955,752)
- Change of Assumptions	499,886
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,946)
Pension Expense/Income	3,523
Contributions	(196,350)
Total Activity in FY 2018	(546,064)
Net Pension Liability as of June 30, 2021	<b>(\$466,175)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 63013  
 Submission Unit Name: PIKE COUNTY SCHOOL

Wages: \$6,230,180      Proportionate Share: 0.0017094

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$136,560	(\$803,062)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$230,364	\$263,806
Net Difference Between Projected and Actual	0	1,427,283
Change of Assumptions	1,054,310	444,862
Changes in Proportion and Differences Between	28,035	301,557
<b>Total</b>	<b>\$1,312,709</b>	<b>\$2,437,508</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,839
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,528)
<b>Total</b>	<b>(\$14,689)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$341,628

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$354,105)
2020	(311,492)
2021	(299,759)
2022	(387,541)
2023	18,597
Thereafter	209,501
<b>Total</b>	<b>(\$1,124,799)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,485,231	(\$803,062)	(\$2,648,592)

# TRF 1996 Net Pension Liability - Unaudited

## PIKE COUNTY SCHOOL - 63013

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$136,560</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	180,210
- Net Difference Between Projected and Actual Investment	(1,644,748)
- Change of Assumptions	859,191
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,042
Pension Expense/Income	(14,689)
Contributions	(341,628)
Total Activity in FY 2018	(939,622)
Net Pension Liability as of June 30, 2021	<b>(\$803,062)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 64001  
 Submission Unit Name: BOONE TOWNSHIP SCHOOLS

Wages: \$2,867,875      Proportionate Share: 0.0007869

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$62,243	(\$369,679)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,045	\$121,440
Net Difference Between Projected and Actual	0	657,031
Change of Assumptions	485,338	204,786
Changes in Proportion and Differences Between	66,122	163,231
<b>Total</b>	<b>\$657,505</b>	<b>\$1,146,488</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,593
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,259)
<b>Total</b>	<b>(\$2,666)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$157,726

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$158,912)
2020	(139,296)
2021	(133,895)
2022	(174,304)
2023	12,662
Thereafter	104,762
<b>Total</b>	<b>(\$488,983)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$683,707	(\$369,679)	(\$1,219,245)

# TRF 1996 Net Pension Liability - Unaudited

## BOONE TOWNSHIP SCHOOLS - 64001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$62,243</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,986
- Net Difference Between Projected and Actual Investment	(756,151)
- Change of Assumptions	394,384
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,251
Pension Expense/Income	(2,666)
Contributions	(157,726)
Total Activity in FY 2018	(431,922)
Net Pension Liability as of June 30, 2021	<b>(\$369,679)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 64008  
 Submission Unit Name: PORTER TOWNSHIP SCHOOLS

Wages: \$4,328,143      Proportionate Share: 0.0011876

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$92,165	(\$557,925)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$160,045	\$183,279
Net Difference Between Projected and Actual	0	991,600
Change of Assumptions	732,478	309,066
Changes in Proportion and Differences Between	22,589	152,701
<b>Total</b>	<b>\$915,112</b>	<b>\$1,636,646</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,478
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,957)
<b>Total</b>	<b>(\$1,479)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$230,657

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$237,288)
2020	(207,682)
2021	(199,531)
2022	(260,517)
2023	21,640
Thereafter	161,844
<b>Total</b>	<b>(\$721,534)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,031,859	(\$557,925)	(\$1,840,101)

# TRF 1996 Net Pension Liability - Unaudited

## PORTER TOWNSHIP SCHOOLS - 64008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$92,165</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120,961
- Net Difference Between Projected and Actual Investment	(1,138,368)
- Change of Assumptions	591,964
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,489
Pension Expense/Income	(1,479)
Contributions	(230,657)
Total Activity in FY 2018	(650,090)
Net Pension Liability as of June 30, 2021	<b>(\$557,925)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 64009  
 Submission Unit Name: UNION TOWNSHIP SCHOOL

Wages: \$5,062,652      Proportionate Share: 0.0013891

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$105,672	(\$652,588)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$187,199	\$214,375
Net Difference Between Projected and Actual	0	1,159,845
Change of Assumptions	856,758	361,505
Changes in Proportion and Differences Between	49,110	157,009
<b>Total</b>	<b>\$1,093,067</b>	<b>\$1,892,734</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,934
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,469)
<b>Total</b>	<b>\$3,465</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$278,447

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$272,353)
2020	(237,724)
2021	(228,190)
2022	(299,523)
2023	30,510
Thereafter	207,613
<b>Total</b>	<b>(\$799,667)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,206,934	(\$652,588)	(\$2,152,311)

# TRF 1996 Net Pension Liability - Unaudited

## UNION TOWNSHIP SCHOOL - 64009

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$105,672</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	138,151
- Net Difference Between Projected and Actual Investment	(1,328,123)
- Change of Assumptions	688,508
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,186
Pension Expense/Income	3,465
Contributions	(278,447)
Total Activity in FY 2018	(758,260)
Net Pension Liability as of June 30, 2021	<b>(\$652,588)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 64011  
 Submission Unit Name: PORTAGE TOWNSHIP SCHOOLS

Wages: \$21,994,394      Proportionate Share: 0.0060348

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$498,743	(\$2,835,101)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$813,269	\$931,332
Net Difference Between Projected and Actual	0	5,038,824
Change of Assumptions	3,722,095	1,570,522
Changes in Proportion and Differences Between	320,512	1,036,591
<b>Total</b>	<b>\$4,855,876</b>	<b>\$8,577,269</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$73,568
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(85,415)
<b>Total</b>	<b>(\$11,847)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,193,370

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,210,105)
2020	(1,059,664)
2021	(1,018,244)
2022	(1,328,143)
2023	105,666
Thereafter	789,097
<b>Total</b>	<b>(\$3,721,393)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,243,401	(\$2,835,101)	(\$9,350,489)

# TRF 1996 Net Pension Liability - Unaudited

## PORTAGE TOWNSHIP SCHOOLS - 64011

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$498,743</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	662,234
- Net Difference Between Projected and Actual Investment	(5,833,047)
- Change of Assumptions	3,063,683
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,497)
Pension Expense/Income	(11,847)
Contributions	(1,193,370)
Total Activity in FY 2018	(3,333,844)
Net Pension Liability as of June 30, 2021	<b>(\$2,835,101)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 64013  
 Submission Unit Name: VALPARAISO COMM SCHOOLS

Wages: \$19,000,242      Proportionate Share: 0.0052133

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$424,247	(\$2,449,167)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$702,561	\$804,552
Net Difference Between Projected and Actual	0	4,352,903
Change of Assumptions	3,215,417	1,356,732
Changes in Proportion and Differences Between	204,688	662,626
<b>Total</b>	<b>\$4,122,666</b>	<b>\$7,176,813</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,554
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$56,539)
<b>Total</b>	<b>\$7,015</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,040,178

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,028,129)
2020	(898,168)
2021	(862,385)
2022	(1,130,099)
2023	108,534
Thereafter	756,100
<b>Total</b>	<b>(\$3,054,147)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,529,632	(\$2,449,167)	(\$8,077,634)

# TRF 1996 Net Pension Liability - Unaudited

## VALPARAISO COMM SCHOOLS - 64013

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$424,247</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	561,755
- Net Difference Between Projected and Actual Investment	(5,028,496)
- Change of Assumptions	2,634,555
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,065)
Pension Expense/Income	7,015
Contributions	(1,040,178)
Total Activity in FY 2018	(2,873,414)
Net Pension Liability as of June 30, 2021	<b>(\$2,449,167)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 64015  
 Submission Unit Name: PORTER COUNTY EDUCATION SERVICES

Wages: \$10,585,242      Proportionate Share: 0.0029044

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$221,087	(\$1,364,464)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$391,406	\$448,227
Net Difference Between Projected and Actual	0	2,425,061
Change of Assumptions	1,791,352	755,854
Changes in Proportion and Differences Between	132,867	311,525
<b>Total</b>	<b>\$2,315,625</b>	<b>\$3,940,667</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,407
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,541)
<b>Total</b>	<b>\$12,866</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$573,603

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$563,826)
2020	(491,423)
2021	(471,488)
2022	(620,635)
2023	69,425
Thereafter	452,905
<b>Total</b>	<b>(\$1,625,042)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,523,519	(\$1,364,464)	(\$4,500,159)

# TRF 1996 Net Pension Liability - Unaudited

## PORTER COUNTY EDUCATION SERVICES - 64015

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$221,087</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	289,076
- Net Difference Between Projected and Actual Investment	(2,777,131)
- Change of Assumptions	1,439,825
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,416
Pension Expense/Income	12,866
Contributions	(573,603)
Total Activity in FY 2018	(1,585,551)
Net Pension Liability as of June 30, 2021	<b>(\$1,364,464)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 64016  
 Submission Unit Name: DUNELAND SCHOOL CORPORATION

Wages: \$20,300,608      Proportionate Share: 0.0055701

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$426,562	(\$2,616,789)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$750,644	\$859,616
Net Difference Between Projected and Actual	0	4,650,818
Change of Assumptions	3,435,482	1,449,587
Changes in Proportion and Differences Between	134,148	632,422
<b>Total</b>	<b>\$4,320,274</b>	<b>\$7,592,443</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,903
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(61,862)
<b>Total</b>	<b>\$6,041</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,097,140

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,099,948)
2020	(961,092)
2021	(922,861)
2022	(1,208,897)
2023	114,511
Thereafter	806,118
<b>Total</b>	<b>(\$3,272,169)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,839,641	(\$2,616,789)	(\$8,630,470)

# TRF 1996 Net Pension Liability - Unaudited

## DUNELAND SCHOOL CORPORATION - 64016

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$426,562</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	558,396
- Net Difference Between Projected and Actual Investment	(5,330,097)
- Change of Assumptions	2,765,999
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,450
Pension Expense/Income	6,041
Contributions	(1,097,140)
Total Activity in FY 2018	(3,043,351)
Net Pension Liability as of June 30, 2021	<b>(\$2,616,789)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 64017  
 Submission Unit Name: EAST PORTER COUNTY SCHOOLS

Wages: \$6,630,303      Proportionate Share: 0.0018192

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$146,957	(\$854,646)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$245,161	\$280,751
Net Difference Between Projected and Actual	0	1,518,961
Change of Assumptions	1,122,032	473,436
Changes in Proportion and Differences Between	79,201	237,535
<b>Total</b>	<b>\$1,446,394</b>	<b>\$2,510,683</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,177
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$18,537)
<b>Total</b>	<b>\$3,640</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$351,085

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$357,574)
2020	(312,223)
2021	(299,737)
2022	(393,156)
2023	39,073
Thereafter	259,328
<b>Total</b>	<b>(\$1,064,289)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,580,632	(\$854,646)	(\$2,818,720)

# TRF 1996 Net Pension Liability - Unaudited

## EAST PORTER COUNTY SCHOOLS - 64017

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$146,957</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	194,329
- Net Difference Between Projected and Actual Investment	(1,752,983)
- Change of Assumptions	917,355
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,859)
Pension Expense/Income	3,640
Contributions	(351,085)
Total Activity in FY 2018	(1,001,603)
Net Pension Liability as of June 30, 2021	<b>(\$854,646)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 65001  
 Submission Unit Name: MSD OF NORTH POSEY CO

Wages: \$4,899,030      Proportionate Share: 0.0013442

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$102,671	(\$631,494)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$181,149	\$207,446
Net Difference Between Projected and Actual	0	1,122,355
Change of Assumptions	829,065	349,820
Changes in Proportion and Differences Between	22,477	205,129
<b>Total</b>	<b>\$1,032,691</b>	<b>\$1,884,750</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,387
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,278)
<b>Total</b>	<b>(\$5,891)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$264,212

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$272,791)
2020	(239,282)
2021	(230,056)
2022	(299,083)
2023	20,294
Thereafter	168,859
<b>Total</b>	<b>(\$852,059)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,167,923	(\$631,494)	(\$2,082,741)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF NORTH POSEY CO - 65001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$102,671</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,335
- Net Difference Between Projected and Actual Investment	(1,285,854)
- Change of Assumptions	667,013
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,444
Pension Expense/Income	(5,891)
Contributions	(264,212)
Total Activity in FY 2018	(734,165)
Net Pension Liability as of June 30, 2021	<b>(\$631,494)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 65003  
 Submission Unit Name: MSD OF MT VERNON

Wages: \$6,257,209      Proportionate Share: 0.0017168

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$129,538	(\$806,539)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$231,361	\$264,948
Net Difference Between Projected and Actual	0	1,433,461
Change of Assumptions	1,058,874	446,787
Changes in Proportion and Differences Between	49,339	210,930
<b>Total</b>	<b>\$1,339,574</b>	<b>\$2,356,126</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,929
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,936)
<b>Total</b>	<b>\$1,993</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$331,530

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$338,890)
2020	(296,092)
2021	(284,308)
2022	(372,469)
2023	35,418
Thereafter	239,789
<b>Total</b>	<b>(\$1,016,552)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,491,660	(\$806,539)	(\$2,660,058)

# TRF 1996 Net Pension Liability - Unaudited

MSD OF MT VERNON - 65003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$129,538</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	169,078
- Net Difference Between Projected and Actual Investment	(1,639,743)
- Change of Assumptions	848,988
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,137
Pension Expense/Income	1,993
Contributions	(331,530)
Total Activity in FY 2018	(936,077)
Net Pension Liability as of June 30, 2021	<b>(\$806,539)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 66001  
 Submission Unit Name: WEST CENTRAL SCHOOL

Wages: \$3,657,516      Proportionate Share: 0.0010035

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$80,466	(\$471,436)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$135,235	\$154,867
Net Difference Between Projected and Actual	0	837,884
Change of Assumptions	618,931	261,155
Changes in Proportion and Differences Between	16,909	159,303
<b>Total</b>	<b>\$771,075</b>	<b>\$1,413,209</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,233
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,692)
<b>Total</b>	<b>(\$4,459)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$194,354

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$203,712)
2020	(178,696)
2021	(171,808)
2022	(223,340)
2023	15,082
Thereafter	120,340
<b>Total</b>	<b>(\$642,134)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$871,902	(\$471,436)	(\$1,554,851)

# TRF 1996 Net Pension Liability - Unaudited

## WEST CENTRAL SCHOOL - 66001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$80,466</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106,260
- Net Difference Between Projected and Actual Investment	(966,022)
- Change of Assumptions	504,933
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,740
Pension Expense/Income	(4,459)
Contributions	(194,354)
Total Activity in FY 2018	(551,902)
Net Pension Liability as of June 30, 2021	<b>(\$471,436)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 66002  
 Submission Unit Name: EASTERN PULASKI COMM SCHOOL

Wages: \$4,164,523      Proportionate Share: 0.0011427

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$87,933	(\$536,831)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$153,994	\$176,349
Net Difference Between Projected and Actual	0	954,110
Change of Assumptions	704,785	297,381
Changes in Proportion and Differences Between	46,613	167,181
<b>Total</b>	<b>\$905,392</b>	<b>\$1,595,021</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,930
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,669)
<b>Total</b>	<b>(\$1,739)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$219,806

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$228,632)
2020	(200,146)
2021	(192,303)
2022	(250,983)
2023	20,517
Thereafter	161,918
<b>Total</b>	<b>(\$689,629)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$992,847	(\$536,831)	(\$1,770,532)

# TRF 1996 Net Pension Liability - Unaudited

## EASTERN PULASKI COMM SCHOOL - 66002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$87,933</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	115,218
- Net Difference Between Projected and Actual Investment	(1,094,139)
- Change of Assumptions	568,217
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,485
Pension Expense/Income	(1,739)
Contributions	(219,806)
Total Activity in FY 2018	(624,764)
Net Pension Liability as of June 30, 2021	<b>(\$536,831)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 67010  
 Submission Unit Name: CLOVERDALE COMMUNITY SCHOOLS

Wages: \$2,842,296      Proportionate Share: 0.0007799

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$63,288	(\$366,391)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$105,102	\$120,360
Net Difference Between Projected and Actual	0	651,186
Change of Assumptions	481,020	202,965
Changes in Proportion and Differences Between	1,028	203,594
<b>Total</b>	<b>\$587,150</b>	<b>\$1,178,105</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,508
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,000)
<b>Total</b>	<b>(\$17,492)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$154,673

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$172,348)
2020	(152,906)
2021	(147,553)
2022	(187,602)
2023	(2,311)
Thereafter	71,765
<b>Total</b>	<b>(\$590,955)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$677,625	(\$366,391)	(\$1,208,399)

# TRF 1996 Net Pension Liability - Unaudited

## CLOVERDALE COMMUNITY SCHOOLS - 67010

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$63,288</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,758
- Net Difference Between Projected and Actual Investment	(751,969)
- Change of Assumptions	393,797
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,900
Pension Expense/Income	(17,492)
Contributions	(154,673)
Total Activity in FY 2018	(429,679)
Net Pension Liability as of June 30, 2021	<b>(\$366,391)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 67013  
 Submission Unit Name: GREENCASTLE COMM SCHOOLS CORP

Wages: \$6,745,017      Proportionate Share: 0.0018507

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$153,762	(\$869,444)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$249,406	\$285,613
Net Difference Between Projected and Actual	0	1,545,263
Change of Assumptions	1,141,460	481,634
Changes in Proportion and Differences Between	52,988	261,761
<b>Total</b>	<b>\$1,443,854</b>	<b>\$2,574,271</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,561
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,984)
<b>Total</b>	<b>(\$2,423)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$369,037

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$369,894)
2020	(323,758)
2021	(311,056)
2022	(406,093)
2023	33,610
Thereafter	246,774
<b>Total</b>	<b>(\$1,130,417)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,608,001	(\$869,444)	(\$2,867,527)

# TRF 1996 Net Pension Liability - Unaudited

## GREENCASTLE COMM SCHOOLS CORP - 67013

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$153,762</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	204,358
- Net Difference Between Projected and Actual Investment	(1,790,121)
- Change of Assumptions	941,028
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,011)
Pension Expense/Income	(2,423)
Contributions	(369,037)
Total Activity in FY 2018	(1,023,206)
Net Pension Liability as of June 30, 2021	<b>(\$869,444)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 67014  
 Submission Unit Name: SOUTH PUTNAM COMM SCHOOLS

Wages: \$3,281,732      Proportionate Share: 0.0009004

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$71,604	(\$423,001)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$121,341	\$138,956
Net Difference Between Projected and Actual	0	751,799
Change of Assumptions	555,341	234,324
Changes in Proportion and Differences Between	31,567	153,394
<b>Total</b>	<b>\$708,249</b>	<b>\$1,278,473</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,977
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,821)
<b>Total</b>	<b>(\$3,844)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$180,487

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$182,624)
2020	(160,178)
2021	(153,998)
2022	(200,236)
2023	13,687
Thereafter	113,125
<b>Total</b>	<b>(\$570,224)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$782,322	(\$423,001)	(\$1,395,105)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH PUTNAM COMM SCHOOLS - 67014

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$71,604</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	94,412
- Net Difference Between Projected and Actual Investment	(865,825)
- Change of Assumptions	451,968
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,171
Pension Expense/Income	(3,844)
Contributions	(180,487)
Total Activity in FY 2018	(494,605)
Net Pension Liability as of June 30, 2021	<b>(\$423,001)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 67015  
 Submission Unit Name: N PUTNAM COMM SCHOOL CORP

Wages: \$3,861,597      Proportionate Share: 0.0010595

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$88,213	(\$497,745)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$142,782	\$163,509
Net Difference Between Projected and Actual	0	884,641
Change of Assumptions	653,470	275,729
Changes in Proportion and Differences Between	8,841	182,508
<b>Total</b>	<b>\$805,093</b>	<b>\$1,506,387</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,916
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,943)
<b>Total</b>	<b>(\$8,027)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$212,379

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$218,398)
2020	(191,986)
2021	(184,714)
2022	(239,122)
2023	12,609
Thereafter	120,317
<b>Total</b>	<b>(\$701,294)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$920,558	(\$497,745)	(\$1,641,619)

# TRF 1996 Net Pension Liability - Unaudited

## N PUTNAM COMM SCHOOL CORP - 67015

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$88,213</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	117,285
- Net Difference Between Projected and Actual Investment	(1,025,116)
- Change of Assumptions	539,067
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,212
Pension Expense/Income	(8,027)
Contributions	(212,379)
Total Activity in FY 2018	(585,958)
Net Pension Liability as of June 30, 2021	<b>(\$497,745)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 67016  
 Submission Unit Name: WEST CENTRAL INDIANA EDU SER CENTER

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	13,542
<b>Total</b>	<b>\$0</b>	<b>\$13,542</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	(2,304)
<b>Total</b>	<b>(\$2,304)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,304)
2020	(2,304)
2021	(2,304)
2022	(2,304)
2023	(2,309)
Thereafter	(2,017)
<b>Total</b>	<b>(\$13,542)</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 CENTRAL INDIANA EDU SER CENTER - 67016

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,304
Pension Expense/Income	(2,304)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 67017  
 Submission Unit Name: OLD NATIONAL TRAIL

Wages: \$967,709      Proportionate Share: 0.0002655

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$19,189	(\$124,730)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,780	\$40,974
Net Difference Between Projected and Actual	0	221,682
Change of Assumptions	163,753	69,095
Changes in Proportion and Differences Between	13,051	55,623
<b>Total</b>	<b>\$212,584</b>	<b>\$387,374</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,237
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,729)
<b>Total</b>	<b>(\$1,492)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,002

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$54,209)
2020	(47,590)
2021	(45,768)
2022	(59,402)
2023	3,672
Thereafter	28,507
<b>Total</b>	<b>(\$174,790)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$230,683	(\$124,730)	(\$411,373)

# TRF 1996 Net Pension Liability - Unaudited

## OLD NATIONAL TRAIL - 67017

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$19,189</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,828
- Net Difference Between Projected and Actual Investment	(252,240)
- Change of Assumptions	129,751
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,236
Pension Expense/Income	(1,492)
Contributions	(53,002)
Total Activity in FY 2018	(143,919)
Net Pension Liability as of June 30, 2021	<b>(\$124,730)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 68003  
 Submission Unit Name: UNION SCHOOL

Wages: \$1,554,934      Proportionate Share: 0.0004266

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$30,997	(\$200,413)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,490	\$65,836
Net Difference Between Projected and Actual	0	356,194
Change of Assumptions	263,115	111,020
Changes in Proportion and Differences Between	32,324	51,135
<b>Total</b>	<b>\$352,929</b>	<b>\$584,185</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,201
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,300)
<b>Total</b>	<b>\$2,901</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,522

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$81,805)
2020	(71,171)
2021	(68,243)
2022	(90,149)
2023	11,208
Thereafter	68,904
<b>Total</b>	<b>(\$231,256)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$370,656	(\$200,413)	(\$660,986)

# TRF 1996 Net Pension Liability - Unaudited

## UNION SCHOOL - 68003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$30,997</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,149
- Net Difference Between Projected and Actual Investment	(405,555)
- Change of Assumptions	208,783
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,834
Pension Expense/Income	2,901
Contributions	(85,522)
Total Activity in FY 2018	(231,410)
Net Pension Liability as of June 30, 2021	<b>(\$200,413)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 68006  
 Submission Unit Name: MONROE CENTRAL SCHOOL

Wages: \$3,259,587      Proportionate Share: 0.0008944

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$72,617	(\$420,182)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$120,532	\$138,030
Net Difference Between Projected and Actual	0	746,789
Change of Assumptions	551,641	232,762
Changes in Proportion and Differences Between	15,627	164,681
<b>Total</b>	<b>\$687,800</b>	<b>\$1,282,262</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,903
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$19,878)
<b>Total</b>	<b>(\$8,975)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$177,352

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$186,565)
2020	(164,269)
2021	(158,130)
2022	(204,059)
2023	8,441
Thereafter	110,120
<b>Total</b>	<b>(\$594,462)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$777,109	(\$420,182)	(\$1,385,809)

# TRF 1996 Net Pension Liability - Unaudited

## MONROE CENTRAL SCHOOL - 68006

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$72,617</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	96,114
- Net Difference Between Projected and Actual Investment	(862,429)
- Change of Assumptions	451,683
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,160
Pension Expense/Income	(8,975)
Contributions	(177,352)
Total Activity in FY 2018	(492,799)
Net Pension Liability as of June 30, 2021	<b>(\$420,182)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 68007  
 Submission Unit Name: RANDOLPH EASTERN SCHOOL

Wages: \$2,973,729      Proportionate Share: 0.0008159

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$62,415	(\$383,303)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$109,953	\$125,915
Net Difference Between Projected and Actual	0	681,245
Change of Assumptions	503,224	212,333
Changes in Proportion and Differences Between	13,759	122,474
<b>Total</b>	<b>\$626,936</b>	<b>\$1,141,967</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,946
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,231)
<b>Total</b>	<b>(\$3,285)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,505

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$165,288)
2020	(144,949)
2021	(139,349)
2022	(181,247)
2023	12,604
Thereafter	103,198
<b>Total</b>	<b>(\$515,031)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$708,904	(\$383,303)	(\$1,264,178)

# TRF 1996 Net Pension Liability - Unaudited

## RANDOLPH EASTERN SCHOOL - 68007

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$62,415</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,688
- Net Difference Between Projected and Actual Investment	(780,638)
- Change of Assumptions	405,037
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,985
Pension Expense/Income	(3,285)
Contributions	(155,505)
Total Activity in FY 2018	(445,718)
Net Pension Liability as of June 30, 2021	<b>(\$383,303)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 68008  
 Submission Unit Name: RANDOLPH CENTRAL SCHOOL

Wages: \$5,261,425      Proportionate Share: 0.0014436

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$108,377	(\$678,192)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$194,544	\$222,786
Net Difference Between Projected and Actual	0	1,205,350
Change of Assumptions	890,372	375,689
Changes in Proportion and Differences Between	35,839	210,096
<b>Total</b>	<b>\$1,120,755</b>	<b>\$2,013,921</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,598
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,333)
<b>Total</b>	<b>(\$3,735)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$283,999

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$290,373)
2020	(254,386)
2021	(244,477)
2022	(318,609)
2023	24,373
Thereafter	190,306
<b>Total</b>	<b>(\$893,166)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,254,287	(\$678,192)	(\$2,236,754)

# TRF 1996 Net Pension Liability - Unaudited

## RANDOLPH CENTRAL SCHOOL - 68008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$108,377</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	141,316
- Net Difference Between Projected and Actual Investment	(1,377,934)
- Change of Assumptions	712,884
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,899
Pension Expense/Income	(3,735)
Contributions	(283,999)
Total Activity in FY 2018	(786,569)
Net Pension Liability as of June 30, 2021	<b>(\$678,192)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 68011  
 Submission Unit Name: RANDOLPH SOUTHERN SCHOOL

Wages: \$1,526,058      Proportionate Share: 0.0004187

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$34,606	(\$196,702)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,425	\$64,617
Net Difference Between Projected and Actual	0	349,598
Change of Assumptions	258,242	108,964
Changes in Proportion and Differences Between	17,014	66,898
<b>Total</b>	<b>\$331,681</b>	<b>\$590,077</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,104
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,148)
<b>Total</b>	<b>(\$1,044)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,194

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$84,180)
2020	(73,742)
2021	(70,869)
2022	(92,370)
2023	7,115
Thereafter	55,650
<b>Total</b>	<b>(\$258,396)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$363,792	(\$196,702)	(\$648,746)

# TRF 1996 Net Pension Liability - Unaudited

## RANDOLPH SOUTHERN SCHOOL - 68011

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$34,606</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,950
- Net Difference Between Projected and Actual Investment	(404,706)
- Change of Assumptions	212,566
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,880)
Pension Expense/Income	(1,044)
Contributions	(82,194)
Total Activity in FY 2018	(231,308)
Net Pension Liability as of June 30, 2021	<b>(\$196,702)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 68012  
 Submission Unit Name: GREATER RANDOLPH INTERLOCAL

Wages: \$675,956      Proportionate Share: 0.0001855

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$14,349	(\$87,146)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,999	\$28,628
Net Difference Between Projected and Actual	0	154,885
Change of Assumptions	114,411	48,275
Changes in Proportion and Differences Between	9,511	20,663
<b>Total</b>	<b>\$148,921</b>	<b>\$252,451</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,261
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,412)
<b>Total</b>	<b>\$849</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,178

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$35,984)
2020	(31,360)
2021	(30,087)
2022	(39,612)
2023	4,465
Thereafter	29,048
<b>Total</b>	<b>(\$103,530)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$161,174	(\$87,146)	(\$287,419)

# TRF 1996 Net Pension Liability - Unaudited

## GREATER RANDOLPH INTERLOCAL - 68012

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$14,349</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,820
- Net Difference Between Projected and Actual Investment	(177,735)
- Change of Assumptions	92,377
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,372
Pension Expense/Income	849
Contributions	(37,178)
Total Activity in FY 2018	(101,495)
Net Pension Liability as of June 30, 2021	<b>(\$87,146)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 69006  
 Submission Unit Name: BATESVILLE COMM SCHOOL

Wages: \$7,582,739      Proportionate Share: 0.0020805

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$158,329	(\$977,402)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$280,375	\$321,077
Net Difference Between Projected and Actual	0	1,737,137
Change of Assumptions	1,283,194	541,438
Changes in Proportion and Differences Between	50,565	242,925
<b>Total</b>	<b>\$1,614,134</b>	<b>\$2,842,577</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,363
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,436)
<b>Total</b>	<b>\$1,927</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$405,741

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$411,173)
2020	(359,309)
2021	(345,029)
2022	(451,867)
2023	42,445
Thereafter	296,490
<b>Total</b>	<b>(\$1,228,443)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,807,665	(\$977,402)	(\$3,223,585)

# TRF 1996 Net Pension Liability - Unaudited

## BATESVILLE COMM SCHOOL - 69006

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$158,329</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	207,008
- Net Difference Between Projected and Actual Investment	(1,989,268)
- Change of Assumptions	1,031,310
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,033
Pension Expense/Income	1,927
Contributions	(405,741)
Total Activity in FY 2018	(1,135,731)
Net Pension Liability as of June 30, 2021	<b>(\$977,402)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 69007  
 Submission Unit Name: MILAN COMM SCHOOL

Wages: \$3,532,666      Proportionate Share: 0.0009693

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$78,338	(\$455,369)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,626	\$149,589
Net Difference Between Projected and Actual	0	809,328
Change of Assumptions	597,837	252,255
Changes in Proportion and Differences Between	23,623	175,604
<b>Total</b>	<b>\$752,086</b>	<b>\$1,386,776</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,816
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,063)
<b>Total</b>	<b>(\$6,247)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$194,297

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$198,711)
2020	(174,547)
2021	(167,894)
2022	(217,670)
2023	12,630
Thereafter	111,502
<b>Total</b>	<b>(\$634,690)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$842,187	(\$455,369)	(\$1,501,861)

# TRF 1996 Net Pension Liability - Unaudited

## MILAN COMM SCHOOL - 69007

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$78,338</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	103,599
- Net Difference Between Projected and Actual Investment	(934,078)
- Change of Assumptions	488,849
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,467
Pension Expense/Income	(6,247)
Contributions	(194,297)
Total Activity in FY 2018	(533,707)
Net Pension Liability as of June 30, 2021	<b>(\$455,369)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 69008  
 Submission Unit Name: SUNMAN DEARBORN COMM SCHOOL

Wages: \$11,740,419      Proportionate Share: 0.0032213

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$240,798	(\$1,513,341)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$434,113	\$497,133
Net Difference Between Projected and Actual	0	2,689,661
Change of Assumptions	1,986,808	838,325
Changes in Proportion and Differences Between	116,511	391,066
<b>Total</b>	<b>\$2,537,432</b>	<b>\$4,416,185</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,270
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,564)
<b>Total</b>	<b>\$5,706</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$643,391

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$633,908)
2020	(553,605)
2021	(531,495)
2022	(696,916)
2023	68,437
Thereafter	468,734
<b>Total</b>	<b>(\$1,878,753)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,798,861	(\$1,513,341)	(\$4,991,173)

# TRF 1996 Net Pension Liability - Unaudited

## SUNMAN DEARBORN COMM SCHOOL - 69008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$240,798</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	313,715
- Net Difference Between Projected and Actual Investment	(3,073,120)
- Change of Assumptions	1,588,859
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,092
Pension Expense/Income	5,706
Contributions	(643,391)
Total Activity in FY 2018	(1,754,139)
Net Pension Liability as of June 30, 2021	<b>(\$1,513,341)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 69011  
 Submission Unit Name: SOUTH RIPLEY COMM SCHOOL

Wages: \$3,417,711      Proportionate Share: 0.0009377

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$71,456	(\$440,524)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$126,367	\$144,712
Net Difference Between Projected and Actual	0	782,943
Change of Assumptions	578,347	244,031
Changes in Proportion and Differences Between	46,778	152,694
<b>Total</b>	<b>\$751,492</b>	<b>\$1,324,380</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,431
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,178)
<b>Total</b>	<b>(\$1,747)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$186,130

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$187,936)
2020	(164,560)
2021	(158,124)
2022	(206,277)
2023	16,513
Thereafter	127,496
<b>Total</b>	<b>(\$572,888)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$814,731	(\$440,524)	(\$1,452,899)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH RIPLEY COMM SCHOOL - 69011

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$71,456</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,450
- Net Difference Between Projected and Actual Investment	(896,733)
- Change of Assumptions	464,996
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,184
Pension Expense/Income	(1,747)
Contributions	(186,130)
Total Activity in FY 2018	(511,980)
Net Pension Liability as of June 30, 2021	<b>(\$440,524)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 69012  
 Submission Unit Name: JAC CEN DEL CONS SCHOOL

Wages: \$2,649,006      Proportionate Share: 0.0007268

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$59,695	(\$341,445)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,946	\$112,165
Net Difference Between Projected and Actual	0	606,850
Change of Assumptions	448,270	189,146
Changes in Proportion and Differences Between	19,413	99,512
<b>Total</b>	<b>\$565,629</b>	<b>\$1,007,673</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,860
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,238)
<b>Total</b>	<b>(\$378)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$143,754

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$144,692)
2020	(126,574)
2021	(121,585)
2022	(158,908)
2023	13,769
Thereafter	95,946
<b>Total</b>	<b>(\$442,044)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$631,488	(\$341,445)	(\$1,126,124)

# TRF 1996 Net Pension Liability - Unaudited

## JAC CEN DEL CONS SCHOOL - 69012

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$59,695</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79,175
- Net Difference Between Projected and Actual Investment	(701,911)
- Change of Assumptions	368,294
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,566)
Pension Expense/Income	(378)
Contributions	(143,754)
Total Activity in FY 2018	(401,140)
Net Pension Liability as of June 30, 2021	<b>(\$341,445)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 69014  
 Submission Unit Name: SOUTHEASTERN CAREER CENTER

Wages: \$1,355,318      Proportionate Share: 0.0003719

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$28,519	(\$174,716)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,118	\$57,394
Net Difference Between Projected and Actual	0	310,522
Change of Assumptions	229,377	96,785
Changes in Proportion and Differences Between	9,568	88,249
<b>Total</b>	<b>\$289,063</b>	<b>\$552,950</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,534
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,116)
<b>Total</b>	<b>(\$5,582)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,559

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$79,425)
2020	(70,154)
2021	(67,601)
2022	(86,699)
2023	1,667
Thereafter	38,325
<b>Total</b>	<b>(\$263,887)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$323,129	(\$174,716)	(\$576,232)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHEASTERN CAREER CENTER - 69014

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$28,519</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,342
- Net Difference Between Projected and Actual Investment	(355,936)
- Change of Assumptions	184,747
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,753
Pension Expense/Income	(5,582)
Contributions	(69,559)
Total Activity in FY 2018	(203,235)
Net Pension Liability as of June 30, 2021	<b>(\$174,716)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 69015  
 Submission Unit Name: INDIANA VIRTUAL ACADEMY

Wages: \$595,963      Proportionate Share: 0.0001635

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,892	(\$76,811)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,034	\$25,232
Net Difference Between Projected and Actual	0	136,516
Change of Assumptions	100,842	42,550
Changes in Proportion and Differences Between	35,790	27,185
<b>Total</b>	<b>\$158,666</b>	<b>\$231,483</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,993
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	621
<b>Total</b>	<b>\$2,614</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,910

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$29,850)
2020	(25,774)
2021	(24,652)
2022	(33,048)
2023	5,790
Thereafter	34,717
<b>Total</b>	<b>(\$72,817)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$142,059	(\$76,811)	(\$253,331)

# TRF 1996 Net Pension Liability - Unaudited

## INDIANA VIRTUAL ACADEMY - 69015

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$2,892</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,326
- Net Difference Between Projected and Actual Investment	(141,121)
- Change of Assumptions	63,580
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,808
Pension Expense/Income	2,614
Contributions	(18,910)
Total Activity in FY 2018	(79,703)
Net Pension Liability as of June 30, 2021	<b>(\$76,811)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 69016  
 Submission Unit Name: RIPLEY-OHIO-DEARBORN SPECIAL ED COOP

Wages: \$1,048,066      Proportionate Share: 0.0002876

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$32,166	(\$135,112)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,758	\$44,384
Net Difference Between Projected and Actual	0	240,135
Change of Assumptions	177,384	74,846
Changes in Proportion and Differences Between	12,791	89,108
<b>Total</b>	<b>\$228,933</b>	<b>\$448,473</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,506
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,616)
<b>Total</b>	<b>(\$5,110)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,143

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$62,215)
2020	(55,046)
2021	(53,072)
2022	(67,841)
2023	485
Thereafter	18,149
<b>Total</b>	<b>(\$219,540)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$249,884	(\$135,112)	(\$445,616)

# TRF 1996 Net Pension Liability - Unaudited

RIPLEY-OHIO-DEARBORN SPECIAL ED COOP - 69016

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$32,166</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,699
- Net Difference Between Projected and Actual Investment	(291,358)
- Change of Assumptions	161,364
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,730)
Pension Expense/Income	(5,110)
Contributions	(55,143)
Total Activity in FY 2018	(167,278)
Net Pension Liability as of June 30, 2021	<b>(\$135,112)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 70015  
 Submission Unit Name: RUSH COUNTY SCHOOLS

Wages: \$6,259,574      Proportionate Share: 0.0017175

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$138,353	(\$806,868)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$231,456	\$265,056
Net Difference Between Projected and Actual	0	1,434,046
Change of Assumptions	1,059,306	446,970
Changes in Proportion and Differences Between	2,118	278,194
<b>Total</b>	<b>\$1,292,880</b>	<b>\$2,424,266</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,938
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,085)
<b>Total</b>	<b>(\$13,147)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$344,259

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$354,169)
2020	(311,354)
2021	(299,565)
2022	(387,763)
2023	20,300
Thereafter	201,165
<b>Total</b>	<b>(\$1,131,386)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,492,268	(\$806,868)	(\$2,661,143)

# TRF 1996 Net Pension Liability - Unaudited

## RUSH COUNTY SCHOOLS - 70015

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$138,353</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	182,857
- Net Difference Between Projected and Actual Investment	(1,654,366)
- Change of Assumptions	865,358
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,336
Pension Expense/Income	(13,147)
Contributions	(344,259)
Total Activity in FY 2018	(945,221)
Net Pension Liability as of June 30, 2021	<b>(\$806,868)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 71003  
 Submission Unit Name: SCHOOL CITY OF MISHAWAKA

Wages: \$17,196,824      Proportionate Share: 0.0047184

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$377,810	(\$2,216,667)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$635,866	\$728,176
Net Difference Between Projected and Actual	0	3,939,681
Change of Assumptions	2,910,177	1,227,937
Changes in Proportion and Differences Between	167,924	720,559
<b>Total</b>	<b>\$3,713,967</b>	<b>\$6,616,353</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,521
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(66,737)
<b>Total</b>	<b>(\$9,216)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$943,098

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$946,092)
2020	(828,468)
2021	(796,082)
2022	(1,038,382)
2023	82,670
Thereafter	623,968
<b>Total</b>	<b>(\$2,902,386)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,099,633	(\$2,216,667)	(\$7,310,822)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL CITY OF MISHAWAKA - 71003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$377,810</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	498,785
- Net Difference Between Projected and Actual Investment	(4,541,325)
- Change of Assumptions	2,373,186
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,191
Pension Expense/Income	(9,216)
Contributions	(943,098)
Total Activity in FY 2018	(2,594,477)
Net Pension Liability as of June 30, 2021	<b>(\$2,216,667)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 71004  
 Submission Unit Name: PENN HARRIS MADISON SCHOOL

Wages: \$31,169,708      Proportionate Share: 0.0085523

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$661,475	(\$4,017,802)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,152,535	\$1,319,850
Net Difference Between Projected and Actual	0	7,140,839
Change of Assumptions	5,274,819	2,225,687
Changes in Proportion and Differences Between	400,289	1,039,643
<b>Total</b>	<b>\$6,827,643</b>	<b>\$11,726,019</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$104,259
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(79,764)
<b>Total</b>	<b>\$24,495</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,649,002

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,673,634)
2020	(1,460,435)
2021	(1,401,735)
2022	(1,840,914)
2023	191,024
Thereafter	1,287,318
<b>Total</b>	<b>(\$4,898,376)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,430,758	(\$4,017,802)	(\$13,251,174)

# TRF 1996 Net Pension Liability - Unaudited

PENN HARRIS MADISON SCHOOL - 71004

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$661,475</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	867,582
- Net Difference Between Projected and Actual Investment	(8,194,206)
- Change of Assumptions	4,258,850
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,004
Pension Expense/Income	24,495
Contributions	(1,649,002)
Total Activity in FY 2018	(4,679,277)
Net Pension Liability as of June 30, 2021	<b>(\$4,017,802)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 71006  
 Submission Unit Name: UNION-NORTH UNITED SCHOOL

Wages: \$4,326,917      Proportionate Share: 0.0011872

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$93,965	(\$557,737)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$159,991	\$183,217
Net Difference Between Projected and Actual	0	991,266
Change of Assumptions	732,232	308,962
Changes in Proportion and Differences Between	57,190	146,244
<b>Total</b>	<b>\$949,413</b>	<b>\$1,629,689</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,473
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,290)
<b>Total</b>	<b>\$4,183</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$230,502

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$231,545)
2020	(201,950)
2021	(193,801)
2022	(254,767)
2023	27,304
Thereafter	174,483
<b>Total</b>	<b>(\$680,276)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,031,512	(\$557,737)	(\$1,839,481)

# TRF 1996 Net Pension Liability - Unaudited

## UNION-NORTH UNITED SCHOOL - 71006

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$93,965</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	123,785
- Net Difference Between Projected and Actual Investment	(1,140,901)
- Change of Assumptions	595,116
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,383)
Pension Expense/Income	4,183
Contributions	(230,502)
Total Activity in FY 2018	(651,702)
Net Pension Liability as of June 30, 2021	<b>(\$557,737)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 71007  
 Submission Unit Name: JOHN GLENN SCHOOL CORP

Wages: \$5,748,974      Proportionate Share: 0.0015774

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$121,167	(\$741,050)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$212,575	\$243,435
Net Difference Between Projected and Actual	0	1,317,068
Change of Assumptions	972,896	410,509
Changes in Proportion and Differences Between	42,618	176,080
<b>Total</b>	<b>\$1,228,089</b>	<b>\$2,147,092</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,230
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,014)
<b>Total</b>	<b>\$3,216</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$310,116

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$309,991)
2020	(270,668)
2021	(259,841)
2022	(340,844)
2023	33,936
Thereafter	228,405
<b>Total</b>	<b>(\$919,003)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,370,541	(\$741,050)	(\$2,444,068)

# TRF 1996 Net Pension Liability - Unaudited

## JOHN GLENN SCHOOL CORP - 71007

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$121,167</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	158,709
- Net Difference Between Projected and Actual Investment	(1,510,020)
- Change of Assumptions	783,978
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,016
Pension Expense/Income	3,216
Contributions	(310,116)
Total Activity in FY 2018	(862,217)
Net Pension Liability as of June 30, 2021	<b>(\$741,050)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 71014  
 Submission Unit Name: SOUTH BEND COMM SCHOOL CORP

Wages: \$61,840,162      Proportionate Share: 0.0169676

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,352,210	(\$7,971,243)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,286,607	\$2,618,557
Net Difference Between Projected and Actual	0	14,167,288
Change of Assumptions	10,465,140	4,415,721
Changes in Proportion and Differences Between	758,644	2,878,334
<b>Total</b>	<b>\$13,510,391</b>	<b>\$24,079,900</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$206,847
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(246,103)
<b>Total</b>	<b>(\$39,256)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,304,227

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,408,312)
2020	(2,985,330)
2021	(2,868,870)
2022	(3,740,192)
2023	291,144
Thereafter	2,142,051
<b>Total</b>	<b>(\$10,569,509)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,742,482	(\$7,971,243)	(\$26,290,077)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH BEND COMM SCHOOL CORP - 71014

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$1,352,210</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,783,620
- Net Difference Between Projected and Actual Investment	(16,320,615)
- Change of Assumptions	8,522,363
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,662
Pension Expense/Income	(39,256)
Contributions	(3,304,227)
Total Activity in FY 2018	(9,323,453)
Net Pension Liability as of June 30, 2021	<b>(\$7,971,243)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 72007  
 Submission Unit Name: SCOTT CO SCHOOL DIST 1

Wages: \$3,779,834      Proportionate Share: 0.0010371

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$86,093	(\$487,221)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$139,763	\$160,052
Net Difference Between Projected and Actual	0	865,938
Change of Assumptions	639,654	269,899
Changes in Proportion and Differences Between	18,393	191,184
<b>Total</b>	<b>\$797,810</b>	<b>\$1,487,073</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,643
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,466)
<b>Total</b>	<b>(\$10,823)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$207,883

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$216,747)
2020	(190,893)
2021	(183,775)
2022	(237,032)
2023	9,376
Thereafter	129,808
<b>Total</b>	<b>(\$689,263)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$901,096	(\$487,221)	(\$1,606,912)

# TRF 1996 Net Pension Liability - Unaudited

## SCOTT CO SCHOOL DIST 1 - 72007

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$86,093</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	114,406
- Net Difference Between Projected and Actual Investment	(1,003,037)
- Change of Assumptions	527,204
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,819
Pension Expense/Income	(10,823)
Contributions	(207,883)
Total Activity in FY 2018	(573,314)
Net Pension Liability as of June 30, 2021	<b>(\$487,221)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 72008  
 Submission Unit Name: SCOTT COUNTY SCHOOL DIST 2

Wages: \$9,953,625      Proportionate Share: 0.0027311

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$214,033	(\$1,283,049)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$368,052	\$421,482
Net Difference Between Projected and Actual	0	2,280,363
Change of Assumptions	1,684,466	710,753
Changes in Proportion and Differences Between	86,629	325,988
<b>Total</b>	<b>\$2,139,147</b>	<b>\$3,738,586</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,294
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,705)
<b>Total</b>	<b>\$4,589</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$526,570

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$537,693)
2020	(469,610)
2021	(450,864)
2022	(591,112)
2023	57,770
Thereafter	392,070
<b>Total</b>	<b>(\$1,599,439)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,372,946	(\$1,283,049)	(\$4,231,643)

# TRF 1996 Net Pension Liability - Unaudited

## SCOTT COUNTY SCHOOL DIST 2 - 72008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$214,033</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	281,431
- Net Difference Between Projected and Actual Investment	(2,621,200)
- Change of Assumptions	1,365,140
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(472)
Pension Expense/Income	4,589
Contributions	(526,570)
Total Activity in FY 2018	(1,497,082)
Net Pension Liability as of June 30, 2021	<b>(\$1,283,049)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 73009  
 Submission Unit Name: NORTHWESTERN CONS SCHOOL

Wages: \$4,525,523      Proportionate Share: 0.0012417

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$95,329	(\$583,341)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$167,335	\$191,628
Net Difference Between Projected and Actual	0	1,036,771
Change of Assumptions	765,846	323,145
Changes in Proportion and Differences Between	46,840	145,064
<b>Total</b>	<b>\$980,021</b>	<b>\$1,696,608</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,137
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,218)
<b>Total</b>	<b>\$2,919</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$247,137

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$243,629)
2020	(212,675)
2021	(204,153)
2022	(267,917)
2023	27,096
Thereafter	184,691
<b>Total</b>	<b>(\$716,587)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,078,864	(\$583,341)	(\$1,923,925)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHWESTERN CONS SCHOOL - 73009

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$95,329</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	124,852
- Net Difference Between Projected and Actual Investment	(1,188,578)
- Change of Assumptions	617,041
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,233
Pension Expense/Income	2,919
Contributions	(247,137)
Total Activity in FY 2018	(678,670)
Net Pension Liability as of June 30, 2021	<b>(\$583,341)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 73010  
 Submission Unit Name: SOUTHWESTERN CONS SCHOOL DIST

Wages: \$2,163,271      Proportionate Share: 0.0005936

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$45,338	(\$278,869)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,995	\$91,608
Net Difference Between Projected and Actual	0	495,633
Change of Assumptions	366,116	154,481
Changes in Proportion and Differences Between	13,370	82,441
<b>Total</b>	<b>\$459,481</b>	<b>\$824,163</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,236
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,299)
<b>Total</b>	<b>(\$1,063)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$114,694

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$118,929)
2020	(104,131)
2021	(100,057)
2022	(130,539)
2023	10,500
Thereafter	78,474
<b>Total</b>	<b>(\$364,682)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$515,756	(\$278,869)	(\$919,741)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHWESTERN CONS SCHOOL DIST - 73010

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$45,338</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,319
- Net Difference Between Projected and Actual Investment	(567,832)
- Change of Assumptions	294,550
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,513
Pension Expense/Income	(1,063)
Contributions	(114,694)
Total Activity in FY 2018	(324,207)
Net Pension Liability as of June 30, 2021	<b>(\$278,869)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 73013  
 Submission Unit Name: SHELBYVILLE CENTRAL SCHOOLS

Wages: \$13,267,850      Proportionate Share: 0.0036404

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$285,349	(\$1,710,231)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$490,592	\$561,812
Net Difference Between Projected and Actual	0	3,039,593
Change of Assumptions	2,245,297	947,393
Changes in Proportion and Differences Between	60,160	449,166
<b>Total</b>	<b>\$2,796,049</b>	<b>\$4,997,964</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,379
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47,470)
<b>Total</b>	<b>(\$3,091)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$719,571

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$725,921)
2020	(635,170)
2021	(610,183)
2022	(797,126)
2023	67,796
Thereafter	498,689
<b>Total</b>	<b>(\$2,201,915)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,163,001	(\$1,710,231)	(\$5,640,538)

# TRF 1996 Net Pension Liability - Unaudited

## SHELBYVILLE CENTRAL SCHOOLS - 73013

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$285,349</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	375,216
- Net Difference Between Projected and Actual Investment	(3,493,997)
- Change of Assumptions	1,819,755
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,108
Pension Expense/Income	(3,091)
Contributions	(719,571)
Total Activity in FY 2018	(1,995,580)
Net Pension Liability as of June 30, 2021	<b>(\$1,710,231)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 73014  
 Submission Unit Name: SHELBY EASTERN SCHOOLS

Wages: \$3,896,614      Proportionate Share: 0.0010691

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$77,645	(\$502,255)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$144,075	\$164,991
Net Difference Between Projected and Actual	0	892,657
Change of Assumptions	659,391	278,227
Changes in Proportion and Differences Between	32,555	161,119
<b>Total</b>	<b>\$836,021</b>	<b>\$1,496,994</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,033
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,804)
<b>Total</b>	<b>(\$2,771)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$207,944

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$215,048)
2020	(188,397)
2021	(181,059)
2022	(235,960)
2023	18,042
Thereafter	141,449
<b>Total</b>	<b>(\$660,973)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$928,899	(\$502,255)	(\$1,656,494)

# TRF 1996 Net Pension Liability - Unaudited

## SHELBY EASTERN SCHOOLS - 73014

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$77,645</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,562
- Net Difference Between Projected and Actual Investment	(1,016,302)
- Change of Assumptions	523,162
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,393
Pension Expense/Income	(2,771)
Contributions	(207,944)
Total Activity in FY 2018	(579,900)
Net Pension Liability as of June 30, 2021	<b>(\$502,255)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 73015  
 Submission Unit Name: BLUE RIVER CAREER PROGRAMS

Wages: \$718,433      Proportionate Share: 0.0001971

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$16,025	(\$92,596)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,562	\$30,418
Net Difference Between Projected and Actual	0	164,571
Change of Assumptions	121,566	51,294
Changes in Proportion and Differences Between	7,560	44,442
<b>Total</b>	<b>\$155,688</b>	<b>\$290,725</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,403
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,558)
<b>Total</b>	<b>(\$2,155)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,512

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$41,289)
2020	(36,376)
2021	(35,023)
2022	(45,144)
2023	1,689
Thereafter	21,106
<b>Total</b>	<b>(\$135,037)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$171,252	(\$92,596)	(\$305,392)

# TRF 1996 Net Pension Liability - Unaudited

## BLUE RIVER CAREER PROGRAMS - 73015

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$16,025</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,215
- Net Difference Between Projected and Actual Investment	(190,089)
- Change of Assumptions	99,578
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,342
Pension Expense/Income	(2,155)
Contributions	(39,512)
Total Activity in FY 2018	(108,621)
Net Pension Liability as of June 30, 2021	<b>(\$92,596)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 74010  
 Submission Unit Name: S SPENCER COUNTY SCHOOL CORP

Wages: \$4,067,611      Proportionate Share: 0.0011161

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$88,135	(\$524,335)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$150,409	\$172,244
Net Difference Between Projected and Actual	0	931,900
Change of Assumptions	688,379	290,459
Changes in Proportion and Differences Between	13,663	165,614
<b>Total</b>	<b>\$852,451</b>	<b>\$1,560,217</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,606
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,763)
<b>Total</b>	<b>(\$5,157)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,937

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$226,768)
2020	(198,945)
2021	(191,284)
2022	(248,598)
2023	16,570
Thereafter	141,259
<b>Total</b>	<b>(\$707,766)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$969,736	(\$524,335)	(\$1,729,317)

# TRF 1996 Net Pension Liability - Unaudited

## S SPENCER COUNTY SCHOOL CORP - 74010

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$88,135</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	116,055
- Net Difference Between Projected and Actual Investment	(1,072,251)
- Change of Assumptions	559,104
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,716
Pension Expense/Income	(5,157)
Contributions	(221,937)
Total Activity in FY 2018	(612,470)
Net Pension Liability as of June 30, 2021	<b>(\$524,335)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 74011  
 Submission Unit Name: NORTH SPENCER CO SCHOOL CORP

Wages: \$6,914,865      Proportionate Share: 0.0018973

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$147,253	(\$891,336)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$255,686	\$292,804
Net Difference Between Projected and Actual	0	1,584,172
Change of Assumptions	1,170,201	493,761
Changes in Proportion and Differences Between	5,907	240,431
<b>Total</b>	<b>\$1,431,794</b>	<b>\$2,611,168</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,129
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,776)
<b>Total</b>	<b>(\$6,647)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$376,234

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$383,373)
2020	(336,075)
2021	(323,053)
2022	(420,483)
2023	30,293
Thereafter	253,317
<b>Total</b>	<b>(\$1,179,374)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,648,490	(\$891,336)	(\$2,939,730)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH SPENCER CO SCHOOL CORP - 74011

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$147,253</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	193,264
- Net Difference Between Projected and Actual Investment	(1,818,666)
- Change of Assumptions	945,739
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,955
Pension Expense/Income	(6,647)
Contributions	(376,234)
Total Activity in FY 2018	(1,038,589)
Net Pension Liability as of June 30, 2021	<b>(\$891,336)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 75010  
 Submission Unit Name: OREGON DAVIS SCHOOL

Wages: \$1,592,705      Proportionate Share: 0.0004370

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$32,727	(\$205,299)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,891	\$67,441
Net Difference Between Projected and Actual	0	364,878
Change of Assumptions	269,529	113,727
Changes in Proportion and Differences Between	17,042	102,027
<b>Total</b>	<b>\$345,462</b>	<b>\$648,073</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,327
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,754)
<b>Total</b>	<b>(\$4,427)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,947

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$91,199)
2020	(80,305)
2021	(77,305)
2022	(99,746)
2023	4,079
Thereafter	41,865
<b>Total</b>	<b>(\$302,611)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$379,692	(\$205,299)	(\$677,100)

# TRF 1996 Net Pension Liability - Unaudited

## OREGON DAVIS SCHOOL - 75010

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$32,727</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,653
- Net Difference Between Projected and Actual Investment	(416,995)
- Change of Assumptions	215,654
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,036
Pension Expense/Income	(4,427)
Contributions	(85,947)
Total Activity in FY 2018	(238,026)
Net Pension Liability as of June 30, 2021	<b>(\$205,299)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 75011  
 Submission Unit Name: KNOX COMM SCHOOL CORP

Wages: \$4,973,202      Proportionate Share: 0.0013645

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$111,377	(\$641,031)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$183,884	\$210,579
Net Difference Between Projected and Actual	0	1,139,305
Change of Assumptions	841,585	355,103
Changes in Proportion and Differences Between	567	243,919
<b>Total</b>	<b>\$1,026,036</b>	<b>\$1,948,906</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,634
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,467)
<b>Total</b>	<b>(\$13,833)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$269,801

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$284,767)
2020	(250,752)
2021	(241,386)
2022	(311,456)
2023	12,731
Thereafter	152,760
<b>Total</b>	<b>(\$922,870)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,185,561	(\$641,031)	(\$2,114,195)

# TRF 1996 Net Pension Liability - Unaudited

KNOX COMM SCHOOL CORP - 75011

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$111,377</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	147,558
- Net Difference Between Projected and Actual Investment	(1,316,668)
- Change of Assumptions	690,170
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,166
Pension Expense/Income	(13,833)
Contributions	(269,801)
Total Activity in FY 2018	(752,408)
Net Pension Liability as of June 30, 2021	<b>(\$641,031)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 75012  
 Submission Unit Name: N JUDSON-SAN PIERRE SCHOOL

Wages: \$2,750,208      Proportionate Share: 0.0007546

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$61,004	(\$354,505)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,692	\$116,455
Net Difference Between Projected and Actual	0	630,062
Change of Assumptions	465,416	196,380
Changes in Proportion and Differences Between	34,102	153,518
<b>Total</b>	<b>\$601,210</b>	<b>\$1,096,415</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,199
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,349)
<b>Total</b>	<b>(\$4,150)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$149,263

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$153,983)
2020	(135,172)
2021	(129,992)
2022	(168,743)
2023	10,546
Thereafter	82,139
<b>Total</b>	<b>(\$495,205)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$655,642	(\$354,505)	(\$1,169,198)

# TRF 1996 Net Pension Liability - Unaudited

## N JUDSON-SAN PIERRE SCHOOL - 75012

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$61,004</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,680
- Net Difference Between Projected and Actual Investment	(727,208)
- Change of Assumptions	380,601
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,831
Pension Expense/Income	(4,150)
Contributions	(149,263)
Total Activity in FY 2018	(415,509)
Net Pension Liability as of June 30, 2021	<b>(\$354,505)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 76002  
 Submission Unit Name: HAMILTON COMM SCHOOLS

Wages: \$1,304,176      Proportionate Share: 0.0003578

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$26,336	(\$168,092)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,218	\$55,218
Net Difference Between Projected and Actual	0	298,749
Change of Assumptions	220,681	93,115
Changes in Proportion and Differences Between	13,772	108,447
<b>Total</b>	<b>\$282,671</b>	<b>\$555,529</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,608)
<b>Total</b>	<b>(\$7,246)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,727

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$78,291)
2020	(69,372)
2021	(66,916)
2022	(85,290)
2023	(276)
Thereafter	27,287
<b>Total</b>	<b>(\$272,858)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$310,878	(\$168,092)	(\$554,385)

# TRF 1996 Net Pension Liability - Unaudited

## HAMILTON COMM SCHOOLS - 76002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$26,336</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,203
- Net Difference Between Projected and Actual Investment	(340,688)
- Change of Assumptions	175,730
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,300
Pension Expense/Income	(7,246)
Contributions	(71,727)
Total Activity in FY 2018	(194,428)
Net Pension Liability as of June 30, 2021	<b>(\$168,092)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 76004  
 Submission Unit Name: MSD OF STEUBEN COUNTY

Wages: \$8,327,976      Proportionate Share: 0.0022850

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$172,444	(\$1,073,475)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$307,934	\$352,637
Net Difference Between Projected and Actual	0	1,907,886
Change of Assumptions	1,409,324	594,658
Changes in Proportion and Differences Between	72,203	264,675
<b>Total</b>	<b>\$1,789,461</b>	<b>\$3,119,856</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,856
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,813)
<b>Total</b>	<b>\$5,043</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$453,410

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$448,660)
2020	(391,698)
2021	(376,015)
2022	(493,354)
2023	49,542
Thereafter	329,790
<b>Total</b>	<b>(\$1,330,395)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,985,347	(\$1,073,475)	(\$3,540,443)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF STEUBEN COUNTY - 76004

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$172,444</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	225,091
- Net Difference Between Projected and Actual Investment	(2,182,494)
- Change of Assumptions	1,130,035
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,816
Pension Expense/Income	5,043
Contributions	(453,410)
Total Activity in FY 2018	(1,245,919)
Net Pension Liability as of June 30, 2021	<b>(\$1,073,475)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 76005  
 Submission Unit Name: FREMONT COMMUNITY SCHOOLS

Wages: \$2,959,719      Proportionate Share: 0.0008121

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$61,924	(\$381,518)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$109,441	\$125,329
Net Difference Between Projected and Actual	0	678,072
Change of Assumptions	500,881	211,344
Changes in Proportion and Differences Between	42,573	109,987
<b>Total</b>	<b>\$652,895</b>	<b>\$1,124,732</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,900
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,196)
<b>Total</b>	<b>\$704</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,753

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$160,545)
2020	(140,300)
2021	(134,726)
2022	(176,429)
2023	16,517
Thereafter	123,646
<b>Total</b>	<b>(\$471,837)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$705,602	(\$381,518)	(\$1,258,291)

# TRF 1996 Net Pension Liability - Unaudited

## FREMONT COMMUNITY SCHOOLS - 76005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$61,924</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,994
- Net Difference Between Projected and Actual Investment	(776,683)
- Change of Assumptions	402,784
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,512
Pension Expense/Income	704
Contributions	(161,753)
Total Activity in FY 2018	(443,442)
Net Pension Liability as of June 30, 2021	<b>(\$381,518)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 77011  
 Submission Unit Name: SOUTHWEST SCHOOL CORP

Wages: \$5,878,638      Proportionate Share: 0.0016130

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$121,658	(\$757,775)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$217,373	\$248,929
Net Difference Between Projected and Actual	0	1,346,792
Change of Assumptions	994,853	419,774
Changes in Proportion and Differences Between	44,829	182,674
<b>Total</b>	<b>\$1,257,055</b>	<b>\$2,198,169</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,664
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$17,153)
<b>Total</b>	<b>\$2,511</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$323,309

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$317,761)
2020	(277,550)
2021	(266,479)
2022	(349,310)
2023	33,923
Thereafter	236,063
<b>Total</b>	<b>(\$941,114)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,401,472	(\$757,775)	(\$2,499,228)

# TRF 1996 Net Pension Liability - Unaudited

SOUTHWEST SCHOOL CORP - 77011

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$121,658</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	158,781
- Net Difference Between Projected and Actual Investment	(1,540,526)
- Change of Assumptions	797,569
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,541
Pension Expense/Income	2,511
Contributions	(323,309)
Total Activity in FY 2018	(879,433)
Net Pension Liability as of June 30, 2021	<b>(\$757,775)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 77012  
 Submission Unit Name: NORTHEAST SCHOOL CORP

Wages: \$2,646,485      Proportionate Share: 0.0007261

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$53,888	(\$341,116)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,852	\$112,057
Net Difference Between Projected and Actual	0	606,265
Change of Assumptions	447,838	188,963
Changes in Proportion and Differences Between	13,468	159,467
<b>Total</b>	<b>\$559,158</b>	<b>\$1,066,752</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,852
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,977)
<b>Total</b>	<b>(\$11,125)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$145,550

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$155,295)
2020	(137,195)
2021	(132,211)
2022	(169,498)
2023	3,018
Thereafter	83,587
<b>Total</b>	<b>(\$507,594)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$630,880	(\$341,116)	(\$1,125,040)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHEAST SCHOOL CORP - 77012

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$53,888</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70,105
- Net Difference Between Projected and Actual Investment	(692,079)
- Change of Assumptions	357,427
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,218
Pension Expense/Income	(11,125)
Contributions	(145,550)
Total Activity in FY 2018	(395,004)
Net Pension Liability as of June 30, 2021	<b>(\$341,116)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 78001  
 Submission Unit Name: SWITZERLAND CO SCHOOL

Wages: \$4,360,790      Proportionate Share: 0.0011965

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$96,000	(\$562,106)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$161,244	\$184,652
Net Difference Between Projected and Actual	0	999,031
Change of Assumptions	737,968	311,382
Changes in Proportion and Differences Between	27,064	168,050
<b>Total</b>	<b>\$926,276</b>	<b>\$1,663,115</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,586
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,722)
<b>Total</b>	<b>(\$2,136)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$234,663

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$239,710)
2020	(209,882)
2021	(201,670)
2022	(263,113)
2023	21,163
Thereafter	156,373
<b>Total</b>	<b>(\$736,839)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,039,592	(\$562,106)	(\$1,853,891)

# TRF 1996 Net Pension Liability - Unaudited

## SWITZERLAND CO SCHOOL - 78001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$96,000</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	126,787
- Net Difference Between Projected and Actual Investment	(1,151,906)
- Change of Assumptions	602,152
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,660
Pension Expense/Income	(2,136)
Contributions	(234,663)
Total Activity in FY 2018	(658,106)
Net Pension Liability as of June 30, 2021	<b>(\$562,106)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 79001  
 Submission Unit Name: TIPPECANOE SCHOOL

Wages: \$42,559,418      Proportionate Share: 0.0116774

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$893,217	(\$5,485,949)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,573,683	\$1,802,137
Net Difference Between Projected and Actual	0	9,750,176
Change of Assumptions	7,202,293	3,038,977
Changes in Proportion and Differences Between	291,134	1,298,233
<b>Total</b>	<b>\$9,067,110</b>	<b>\$15,889,523</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,356
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(122,373)
<b>Total</b>	<b>\$19,983</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,314,066

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,298,658)
2020	(2,007,555)
2021	(1,927,405)
2022	(2,527,064)
2023	247,375
Thereafter	1,690,894
<b>Total</b>	<b>(\$6,822,413)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,146,035	(\$5,485,949)	(\$18,093,292)

# TRF 1996 Net Pension Liability - Unaudited

## TIPPECANOE SCHOOL - 79001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$893,217</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,169,009
- Net Difference Between Projected and Actual Investment	(11,172,579)
- Change of Assumptions	5,796,846
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	121,641
Pension Expense/Income	19,983
Contributions	(2,314,066)
Total Activity in FY 2018	(6,379,166)
Net Pension Liability as of June 30, 2021	<b>(\$5,485,949)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 79002  
 Submission Unit Name: LAFAYETTE SCHOOL CORP

Wages: \$31,031,756      Proportionate Share: 0.0085145

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$684,336	(\$4,000,044)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,147,441	\$1,314,016
Net Difference Between Projected and Actual	0	7,109,277
Change of Assumptions	5,251,505	2,215,850
Changes in Proportion and Differences Between	193,423	1,109,790
<b>Total</b>	<b>\$6,592,369</b>	<b>\$11,748,933</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,798
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(106,323)
<b>Total</b>	<b>(\$2,525)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,652,410

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,693,146)
2020	(1,480,890)
2021	(1,422,449)
2022	(1,859,687)
2023	163,275
Thereafter	1,136,333
<b>Total</b>	<b>(\$5,156,564)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,397,915	(\$4,000,044)	(\$13,192,606)

# TRF 1996 Net Pension Liability - Unaudited

## LAFAYETTE SCHOOL CORP - 79002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$684,336</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	904,087
- Net Difference Between Projected and Actual Investment	(8,199,047)
- Change of Assumptions	4,287,179
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,664)
Pension Expense/Income	(2,525)
Contributions	(1,652,410)
Total Activity in FY 2018	(4,684,380)
Net Pension Liability as of June 30, 2021	<b>(\$4,000,044)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 79003  
 Submission Unit Name: WEST LAFAYETTE COMM SCHOOL CORP

Wages: \$9,410,779      Proportionate Share: 0.0025821

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$200,588	(\$1,213,050)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$347,972	\$398,487
Net Difference Between Projected and Actual	0	2,155,953
Change of Assumptions	1,592,567	671,977
Changes in Proportion and Differences Between	113,478	308,388
<b>Total</b>	<b>\$2,054,017</b>	<b>\$3,534,805</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,478
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,130)
<b>Total</b>	<b>\$10,348</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$495,988

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$502,350)
2020	(437,981)
2021	(420,259)
2022	(552,855)
2023	60,626
Thereafter	372,031
<b>Total</b>	<b>(\$1,480,788)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,243,485	(\$1,213,050)	(\$4,000,778)

# TRF 1996 Net Pension Liability - Unaudited

WEST LAFAYETTE COMM SCHOOL CORP - 79003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$200,588</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	263,311
- Net Difference Between Projected and Actual Investment	(2,475,380)
- Change of Assumptions	1,287,429
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,358)
Pension Expense/Income	10,348
Contributions	(495,988)
Total Activity in FY 2018	(1,413,638)
Net Pension Liability as of June 30, 2021	<b>(\$1,213,050)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 80003  
 Submission Unit Name: TRI-CENTRAL COMMUNITY SCHOOLS

Wages: \$2,240,903      Proportionate Share: 0.0006149

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$47,419	(\$288,875)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,866	\$94,896
Net Difference Between Projected and Actual	0	513,418
Change of Assumptions	379,253	160,024
Changes in Proportion and Differences Between	10,244	116,360
<b>Total</b>	<b>\$472,363</b>	<b>\$884,698</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,496
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,945)
<b>Total</b>	<b>(\$6,449)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$117,612

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$128,544)
2020	(113,216)
2021	(108,995)
2022	(140,572)
2023	5,528
Thereafter	73,464
<b>Total</b>	<b>(\$412,335)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$534,262	(\$288,875)	(\$952,743)

# TRF 1996 Net Pension Liability - Unaudited

## TRI-CENTRAL COMMUNITY SCHOOLS - 80003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$47,419</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,158
- Net Difference Between Projected and Actual Investment	(588,931)
- Change of Assumptions	305,950
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,590
Pension Expense/Income	(6,449)
Contributions	(117,612)
Total Activity in FY 2018	(336,294)
Net Pension Liability as of June 30, 2021	<b>(\$288,875)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 80004  
 Submission Unit Name: TIPTON COMM SCHOOL

Wages: \$5,091,291      Proportionate Share: 0.0013969

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$102,219	(\$656,252)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$188,251	\$215,579
Net Difference Between Projected and Actual	0	1,166,357
Change of Assumptions	861,569	363,535
Changes in Proportion and Differences Between	48,642	169,097
<b>Total</b>	<b>\$1,098,462</b>	<b>\$1,914,568</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,029
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,904)
<b>Total</b>	<b>\$2,125</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$272,641

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$275,240)
2020	(240,417)
2021	(230,829)
2022	(302,562)
2023	29,334
Thereafter	203,608
<b>Total</b>	<b>(\$816,106)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,213,712	(\$656,252)	(\$2,164,396)

# TRF 1996 Net Pension Liability - Unaudited

TIPTON COMM SCHOOL - 80004

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$102,219</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	132,597
- Net Difference Between Projected and Actual Investment	(1,329,136)
- Change of Assumptions	684,975
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,609
Pension Expense/Income	2,125
Contributions	(272,641)
Total Activity in FY 2018	(758,471)
Net Pension Liability as of June 30, 2021	<b>(\$656,252)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 81001  
 Submission Unit Name: UNION COUNTY COLLEGE CORNER JSD

Wages: \$4,712,895      Proportionate Share: 0.0012931

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$97,730	(\$607,488)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$174,262	\$199,560
Net Difference Between Projected and Actual	0	1,079,688
Change of Assumptions	797,548	336,522
Changes in Proportion and Differences Between	16,562	246,155
<b>Total</b>	<b>\$988,372</b>	<b>\$1,861,925</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,764
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,842)
<b>Total</b>	<b>(\$16,078)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$249,670

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$272,832)
2020	(240,596)
2021	(231,721)
2022	(298,124)
2023	9,101
Thereafter	160,619
<b>Total</b>	<b>(\$873,553)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,123,524	(\$607,488)	(\$2,003,566)

# TRF 1996 Net Pension Liability - Unaudited

## UNION COUNTY COLLEGE CORNER JSD - 81001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$97,730</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	127,603
- Net Difference Between Projected and Actual Investment	(1,235,318)
- Change of Assumptions	639,757
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,488
Pension Expense/Income	(16,078)
Contributions	(249,670)
Total Activity in FY 2018	(705,218)
Net Pension Liability as of June 30, 2021	<b>(\$607,488)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 82001  
 Submission Unit Name: EVANSVILLE-VANDERBURGH SCHOOL COP

Wages: \$75,637,302      Proportionate Share: 0.0207533

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,656,693	(\$9,749,735)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,796,780	\$3,202,792
Net Difference Between Projected and Actual	0	17,328,201
Change of Assumptions	12,800,054	5,400,928
Changes in Proportion and Differences Between	963,665	2,743,344
<b>Total</b>	<b>\$16,560,499</b>	<b>\$28,675,265</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$252,997
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(187,667)
<b>Total</b>	<b>\$65,330</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,066,616

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,055,405)
2020	(3,538,050)
2021	(3,395,606)
2022	(4,461,332)
2023	469,459
Thereafter	2,866,168
<b>Total</b>	<b>(\$12,114,766)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,031,728	(\$9,749,735)	(\$32,155,747)

# TRF 1996 Net Pension Liability - Unaudited

## EVANSVILLE-VANDERBURGH SCHOOL COP - 82001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$1,656,693</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,185,931
- Net Difference Between Projected and Actual Investment	(19,966,403)
- Change of Assumptions	10,428,915
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,585)
Pension Expense/Income	65,330
Contributions	(4,066,616)
Total Activity in FY 2018	(11,406,428)
Net Pension Liability as of June 30, 2021	<b>(\$9,749,735)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 83001  
 Submission Unit Name: NORTH VERMILLION COMM SCHOOL

Wages: \$2,468,366      Proportionate Share: 0.0006773

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$54,434	(\$318,190)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$91,275	\$104,526
Net Difference Between Projected and Actual	0	565,519
Change of Assumptions	417,740	176,263
Changes in Proportion and Differences Between	34,320	101,222
<b>Total</b>	<b>\$543,335</b>	<b>\$947,530</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,257
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,739)
<b>Total</b>	<b>\$518</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$135,754

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$133,966)
2020	(117,081)
2021	(112,433)
2022	(147,213)
2023	13,703
Thereafter	92,795
<b>Total</b>	<b>(\$404,195)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$588,479	(\$318,190)	(\$1,049,428)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH VERMILLION COMM SCHOOL - 83001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$54,434</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,912
- Net Difference Between Projected and Actual Investment	(652,202)
- Change of Assumptions	341,027
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,875
Pension Expense/Income	518
Contributions	(135,754)
Total Activity in FY 2018	(372,624)
Net Pension Liability as of June 30, 2021	<b>(\$318,190)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 83002  
 Submission Unit Name: SOUTH VERMILLION COMM SCHOOL

Wages: \$5,714,486      Proportionate Share: 0.0015679

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$119,709	(\$736,587)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$211,295	\$241,969
Net Difference Between Projected and Actual	0	1,309,136
Change of Assumptions	967,037	408,037
Changes in Proportion and Differences Between	26,868	231,491
<b>Total</b>	<b>\$1,205,200</b>	<b>\$2,190,633</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,114
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,840)
<b>Total</b>	<b>(\$6,726)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$312,246

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$318,046)
2020	(278,960)
2021	(268,199)
2022	(348,714)
2023	23,809
Thereafter	204,677
<b>Total</b>	<b>(\$985,433)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,362,287	(\$736,587)	(\$2,429,348)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH VERMILLION COMM SCHOOL - 83002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$119,709</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	156,614
- Net Difference Between Projected and Actual Investment	(1,499,767)
- Change of Assumptions	777,926
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,903
Pension Expense/Income	(6,726)
Contributions	(312,246)
Total Activity in FY 2018	(856,296)
Net Pension Liability as of June 30, 2021	<b>(\$736,587)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 84001  
 Submission Unit Name: VIGO COUNTY SCHOOL CORP

Wages: \$52,816,795      Proportionate Share: 0.0144918

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,123,960	(\$6,808,132)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,952,961	\$2,236,474
Net Difference Between Projected and Actual	0	12,100,091
Change of Assumptions	8,938,136	3,771,408
Changes in Proportion and Differences Between	285,732	1,706,384
<b>Total</b>	<b>\$11,176,829</b>	<b>\$19,814,357</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$176,665
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(177,845)
<b>Total</b>	<b>(\$1,180)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,858,335

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,878,643)
2020	(2,517,379)
2021	(2,417,912)
2022	(3,162,097)
2023	281,010
Thereafter	2,057,493
<b>Total</b>	<b>(\$8,637,528)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,591,357	(\$6,808,132)	(\$22,454,003)

# TRF 1996 Net Pension Liability - Unaudited

## VIGO COUNTY SCHOOL CORP - 84001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$1,123,960</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,474,955
- Net Difference Between Projected and Actual Investment	(13,889,942)
- Change of Assumptions	7,222,246
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	120,164
Pension Expense/Income	(1,180)
Contributions	(2,858,335)
Total Activity in FY 2018	(7,932,092)
Net Pension Liability as of June 30, 2021	<b>(\$6,808,132)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 84002  
 Submission Unit Name: COVERED BRIDGE SPEC ED

Wages: \$2,732,042      Proportionate Share: 0.0007496

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$57,247	(\$352,156)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,018	\$115,683
Net Difference Between Projected and Actual	0	625,887
Change of Assumptions	462,332	195,079
Changes in Proportion and Differences Between	17,560	101,808
<b>Total</b>	<b>\$580,910</b>	<b>\$1,038,457</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,138
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,461)
<b>Total</b>	<b>(\$1,323)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$147,490

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$150,163)
2020	(131,476)
2021	(126,331)
2022	(164,825)
2023	13,276
Thereafter	101,972
<b>Total</b>	<b>(\$457,547)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$651,298	(\$352,156)	(\$1,161,451)

# TRF 1996 Net Pension Liability - Unaudited

## COVERED BRIDGE SPEC ED - 84002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$57,247</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,900
- Net Difference Between Projected and Actual Investment	(717,051)
- Change of Assumptions	371,948
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,613
Pension Expense/Income	(1,323)
Contributions	(147,490)
Total Activity in FY 2018	(409,403)
Net Pension Liability as of June 30, 2021	<b>(\$352,156)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 85001  
 Submission Unit Name: MANCHESTER COMM SCHOOLS

Wages: \$4,450,647      Proportionate Share: 0.0012212

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$101,050	(\$573,710)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$164,573	\$188,464
Net Difference Between Projected and Actual	0	1,019,655
Change of Assumptions	753,202	317,810
Changes in Proportion and Differences Between	44,126	175,197
<b>Total</b>	<b>\$961,901</b>	<b>\$1,701,126</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,594)
<b>Total</b>	<b>(\$707)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$236,394

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$243,185)
2020	(212,742)
2021	(204,360)
2022	(267,071)
2023	23,073
Thereafter	165,060
<b>Total</b>	<b>(\$739,225)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,061,053	(\$573,710)	(\$1,892,162)

# TRF 1996 Net Pension Liability - Unaudited

## MANCHESTER COMM SCHOOLS - 85001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$101,050</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,205
- Net Difference Between Projected and Actual Investment	(1,180,572)
- Change of Assumptions	620,194
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,486)
Pension Expense/Income	(707)
Contributions	(236,394)
Total Activity in FY 2018	(674,760)
Net Pension Liability as of June 30, 2021	<b>(\$573,710)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 85002  
 Submission Unit Name: MSD OF WABASH COUNTY

Wages: \$6,722,135      Proportionate Share: 0.0018444

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$142,897	(\$866,484)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$248,557	\$284,641
Net Difference Between Projected and Actual	0	1,540,002
Change of Assumptions	1,137,574	479,995
Changes in Proportion and Differences Between	25,780	302,504
<b>Total</b>	<b>\$1,411,911</b>	<b>\$2,607,142</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,485
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,009)
<b>Total</b>	<b>(\$10,524)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$363,078

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$376,746)
2020	(330,767)
2021	(318,108)
2022	(412,822)
2023	25,391
Thereafter	217,821
<b>Total</b>	<b>(\$1,195,231)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,602,527	(\$866,484)	(\$2,857,765)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF WABASH COUNTY - 85002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$142,897</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	187,482
- Net Difference Between Projected and Actual Investment	(1,767,558)
- Change of Assumptions	918,911
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,386
Pension Expense/Income	(10,524)
Contributions	(363,078)
Total Activity in FY 2018	(1,009,381)
Net Pension Liability as of June 30, 2021	<b>(\$866,484)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 85003  
 Submission Unit Name: WABASH CITY SCHOOLS

Wages: \$4,926,197      Proportionate Share: 0.0013516

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$104,659	(\$634,971)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$182,146	\$208,588
Net Difference Between Projected and Actual	0	1,128,534
Change of Assumptions	833,629	351,746
Changes in Proportion and Differences Between	37,403	171,465
<b>Total</b>	<b>\$1,053,178</b>	<b>\$1,860,333</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,158)
<b>Total</b>	<b>(\$681)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$266,107

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$269,051)
2020	(235,357)
2021	(226,080)
2022	(295,488)
2023	25,639
Thereafter	193,182
<b>Total</b>	<b>(\$807,155)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,174,352	(\$634,971)	(\$2,094,207)

# TRF 1996 Net Pension Liability - Unaudited

## WABASH CITY SCHOOLS - 85003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$104,659</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	137,300
- Net Difference Between Projected and Actual Investment	(1,295,198)
- Change of Assumptions	673,285
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,771
Pension Expense/Income	(681)
Contributions	(266,107)
Total Activity in FY 2018	(739,630)
Net Pension Liability as of June 30, 2021	<b>(\$634,971)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 85005  
 Submission Unit Name: HEARTLAND CAREER CENTER

Wages: \$1,003,936      Proportionate Share: 0.0002755

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$21,083	(\$129,428)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,127	\$42,517
Net Difference Between Projected and Actual	0	230,032
Change of Assumptions	169,921	71,697
Changes in Proportion and Differences Between	1,543	47,944
<b>Total</b>	<b>\$208,591</b>	<b>\$392,190</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,359
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$5,991)
<b>Total</b>	<b>(\$2,632)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,214

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$57,334)
2020	(50,466)
2021	(48,575)
2022	(62,723)
2023	2,733
Thereafter	32,766
<b>Total</b>	<b>(\$183,599)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$239,371	(\$129,428)	(\$426,867)

# TRF 1996 Net Pension Liability - Unaudited

## HEARTLAND CAREER CENTER - 85005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$21,083</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,595
- Net Difference Between Projected and Actual Investment	(263,606)
- Change of Assumptions	136,781
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,565
Pension Expense/Income	(2,632)
Contributions	(55,214)
Total Activity in FY 2018	(150,511)
Net Pension Liability as of June 30, 2021	<b>(\$129,428)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 86005  
 Submission Unit Name: MSD OF WARREN COUNTY

Wages: \$4,478,546      Proportionate Share: 0.0012288

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$92,695	(\$577,280)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$165,597	\$189,637
Net Difference Between Projected and Actual	0	1,026,000
Change of Assumptions	757,889	319,788
Changes in Proportion and Differences Between	61,193	127,180
<b>Total</b>	<b>\$984,679</b>	<b>\$1,662,605</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,980
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,840)
<b>Total</b>	<b>\$7,140</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$238,111

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$236,848)
2020	(206,216)
2021	(197,782)
2022	(260,883)
2023	31,064
Thereafter	192,739
<b>Total</b>	<b>(\$677,926)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,067,656	(\$577,280)	(\$1,903,937)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF WARREN COUNTY - 86005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$92,695</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120,984
- Net Difference Between Projected and Actual Investment	(1,173,612)
- Change of Assumptions	607,623
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,001
Pension Expense/Income	7,140
Contributions	(238,111)
Total Activity in FY 2018	(669,975)
Net Pension Liability as of June 30, 2021	<b>(\$577,280)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 87001  
 Submission Unit Name: WARRICK COUNTY SCHOOL CORP

Wages: \$32,451,020      Proportionate Share: 0.0089039

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$708,754	(\$4,182,981)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,199,918	\$1,374,111
Net Difference Between Projected and Actual	0	7,434,411
Change of Assumptions	5,491,676	2,317,189
Changes in Proportion and Differences Between	202,006	1,164,338
<b>Total</b>	<b>\$6,893,600</b>	<b>\$12,290,049</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$108,545
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(118,342)
<b>Total</b>	<b>(\$9,797)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,773,532

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,777,738)
2020	(1,555,774)
2021	(1,494,660)
2022	(1,951,895)
2023	163,591
Thereafter	1,220,027
<b>Total</b>	<b>(\$5,396,449)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,736,249	(\$4,182,981)	(\$13,795,953)

# TRF 1996 Net Pension Liability - Unaudited

## WARRICK COUNTY SCHOOL CORP - 87001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$708,754</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	934,673
- Net Difference Between Projected and Actual Investment	(8,563,067)
- Change of Assumptions	4,470,669
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,319
Pension Expense/Income	(9,797)
Contributions	(1,773,532)
Total Activity in FY 2018	(4,891,735)
Net Pension Liability as of June 30, 2021	<b>(\$4,182,981)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 88004  
 Submission Unit Name: EAST WASHINGTON SCHOOL

Wages: \$4,846,758      Proportionate Share: 0.0013298

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$104,752	(\$624,729)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$179,208	\$205,224
Net Difference Between Projected and Actual	0	1,110,331
Change of Assumptions	820,183	346,073
Changes in Proportion and Differences Between	56,067	214,570
<b>Total</b>	<b>\$1,055,458</b>	<b>\$1,876,198</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,211
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,772)
<b>Total</b>	<b>(\$2,561)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$265,184

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$266,604)
2020	(233,454)
2021	(224,327)
2022	(292,615)
2023	23,328
Thereafter	172,932
<b>Total</b>	<b>(\$820,740)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,155,411	(\$624,729)	(\$2,060,430)

# TRF 1996 Net Pension Liability - Unaudited

## EAST WASHINGTON SCHOOL - 88004

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$104,752</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	137,872
- Net Difference Between Projected and Actual Investment	(1,277,144)
- Change of Assumptions	665,683
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,853
Pension Expense/Income	(2,561)
Contributions	(265,184)
Total Activity in FY 2018	(729,481)
Net Pension Liability as of June 30, 2021	<b>(\$624,729)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 88006  
 Submission Unit Name: WEST WASHINGTON SCHOOL CORP

Wages: \$3,460,795      Proportionate Share: 0.0009496

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$68,588	(\$446,115)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$127,971	\$146,549
Net Difference Between Projected and Actual	0	792,879
Change of Assumptions	585,687	247,128
Changes in Proportion and Differences Between	56,672	103,353
<b>Total</b>	<b>\$770,330</b>	<b>\$1,289,909</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,576
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$5,540)
<b>Total</b>	<b>\$6,036</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,983

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$182,513)
2020	(158,841)
2021	(152,323)
2022	(201,087)
2023	24,535
Thereafter	150,650
<b>Total</b>	<b>(\$519,579)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$825,070	(\$446,115)	(\$1,471,337)

# TRF 1996 Net Pension Liability - Unaudited

WEST WASHINGTON SCHOOL CORP - 88006

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$68,588</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	88,730
- Net Difference Between Projected and Actual Investment	(902,102)
- Change of Assumptions	463,993
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,623
Pension Expense/Income	6,036
Contributions	(182,983)
Total Activity in FY 2018	(514,703)
Net Pension Liability as of June 30, 2021	<b>(\$446,115)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 88008  
 Submission Unit Name: SALEM COMM SCHOOLS

Wages: \$6,349,924      Proportionate Share: 0.0017423

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$133,988	(\$818,519)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$234,798	\$268,884
Net Difference Between Projected and Actual	0	1,454,753
Change of Assumptions	1,074,602	453,424
Changes in Proportion and Differences Between	41,820	275,357
<b>Total</b>	<b>\$1,351,220</b>	<b>\$2,452,418</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,240
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,624)
<b>Total</b>	<b>(\$7,384)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$336,235

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$353,332)
2020	(309,898)
2021	(297,940)
2022	(387,411)
2023	26,544
Thereafter	220,839
<b>Total</b>	<b>(\$1,101,198)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,513,816	(\$818,519)	(\$2,699,569)

# TRF 1996 Net Pension Liability - Unaudited

## SALEM COMM SCHOOLS - 88008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$133,988</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	175,542
- Net Difference Between Projected and Actual Investment	(1,668,122)
- Change of Assumptions	866,217
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,475
Pension Expense/Income	(7,384)
Contributions	(336,235)
Total Activity in FY 2018	(952,507)
Net Pension Liability as of June 30, 2021	<b>(\$818,519)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 88010  
 Submission Unit Name: SOUTH CENTRAL AREA SPECIAL EDUCATION COOP

Wages: \$153,695      Proportionate Share: 0.0000422

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,980	(\$19,825)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,687	\$6,513
Net Difference Between Projected and Actual	0	35,235
Change of Assumptions	26,028	10,982
Changes in Proportion and Differences Between	22,864	233,859
<b>Total</b>	<b>\$54,579</b>	<b>\$286,589</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$514
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,908)
<b>Total</b>	<b>(26,394)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,453

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$34,775)
2020	(33,723)
2021	(33,433)
2022	(35,600)
2023	(25,580)
Thereafter	(68,899)
<b>Total</b>	<b>(232,010)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,666	(\$19,825)	(\$65,386)

**TRF 1996 Net Pension Liability - Unaudited**  
**SOUTH CENTRAL AREA SPECIAL EDUCATION COOP - 88010**

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$1,980</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,271
- Net Difference Between Projected and Actual Investment	(38,388)
- Change of Assumptions	18,666
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,493
Pension Expense/Income	(26,394)
Contributions	(8,453)
Total Activity in FY 2018	(21,805)
Net Pension Liability as of June 30, 2021	<b>(\$19,825)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 89001  
 Submission Unit Name: CENTERVILLE ABINGTON COMM SCHOOLS

Wages: \$6,227,412      Proportionate Share: 0.0017087

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$128,478	(\$802,734)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$230,270	\$263,698
Net Difference Between Projected and Actual	0	1,426,698
Change of Assumptions	1,053,878	444,679
Changes in Proportion and Differences Between	73,784	174,728
<b>Total</b>	<b>\$1,357,932</b>	<b>\$2,309,803</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,830
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,241)
<b>Total</b>	<b>\$9,589</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$340,278

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$329,685)
2020	(287,089)
2021	(275,361)
2022	(363,106)
2023	42,860
Thereafter	260,510
<b>Total</b>	<b>(\$951,871)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,484,622	(\$802,734)	(\$2,647,508)

# TRF 1996 Net Pension Liability - Unaudited

## CENTERVILLE ABINGTON COMM SCHOOLS - 89001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$128,478</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	167,579
- Net Difference Between Projected and Actual Investment	(1,631,292)
- Change of Assumptions	844,161
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,029
Pension Expense/Income	9,589
Contributions	(340,278)
Total Activity in FY 2018	(931,212)
Net Pension Liability as of June 30, 2021	<b>(\$802,734)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 89002  
 Submission Unit Name: NETTLE CREEK SCHOOL

Wages: \$3,362,895      Proportionate Share: 0.0009227

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$68,603	(\$433,477)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$124,346	\$142,397
Net Difference Between Projected and Actual	0	770,419
Change of Assumptions	569,095	240,127
Changes in Proportion and Differences Between	68,898	149,224
<b>Total</b>	<b>\$762,339</b>	<b>\$1,302,167</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,248
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,096)
<b>Total</b>	<b>(\$848)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$184,951

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$184,060)
2020	(161,058)
2021	(154,725)
2022	(202,108)
2023	17,114
Thereafter	145,009
<b>Total</b>	<b>(\$539,828)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$801,698	(\$433,477)	(\$1,429,657)

# TRF 1996 Net Pension Liability - Unaudited

## NETTLE CREEK SCHOOL - 89002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$68,603</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89,281
- Net Difference Between Projected and Actual Investment	(879,667)
- Change of Assumptions	454,431
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,674
Pension Expense/Income	(848)
Contributions	(184,951)
Total Activity in FY 2018	(502,080)
Net Pension Liability as of June 30, 2021	<b>(\$433,477)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 89003  
 Submission Unit Name: NORTHEASTERN WAYNE SCHOOLS

Wages: \$4,395,971      Proportionate Share: 0.0012062

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$100,692	(\$566,663)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$162,551	\$186,149
Net Difference Between Projected and Actual	0	1,007,130
Change of Assumptions	743,950	313,907
Changes in Proportion and Differences Between	39,826	173,360
<b>Total</b>	<b>\$946,327</b>	<b>\$1,680,546</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,704
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,945)
<b>Total</b>	<b>(\$241)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$241,767

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$239,744)
2020	(209,675)
2021	(201,396)
2022	(263,337)
2023	23,256
Thereafter	156,677
<b>Total</b>	<b>(\$734,219)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,048,020	(\$566,663)	(\$1,868,920)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHEASTERN WAYNE SCHOOLS - 89003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$100,692</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	133,937
- Net Difference Between Projected and Actual Investment	(1,167,476)
- Change of Assumptions	614,189
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,997)
Pension Expense/Income	(241)
Contributions	(241,767)
Total Activity in FY 2018	(667,355)
Net Pension Liability as of June 30, 2021	<b>(\$566,663)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 89004  
 Submission Unit Name: RICHMOND COMM SCHOOL

Wages: \$16,983,102      Proportionate Share: 0.0046598

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$379,104	(\$2,189,137)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$627,969	\$719,132
Net Difference Between Projected and Actual	0	3,890,752
Change of Assumptions	2,874,034	1,212,686
Changes in Proportion and Differences Between	17,266	795,789
<b>Total</b>	<b>\$3,519,269</b>	<b>\$6,618,359</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,806
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(95,734)
<b>Total</b>	<b>(\$38,928)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$902,377

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$964,169)
2020	(848,005)
2021	(816,022)
2022	(1,055,313)
2023	51,817
Thereafter	532,602
<b>Total</b>	<b>(\$3,099,090)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,048,717	(\$2,189,137)	(\$7,220,025)

# TRF 1996 Net Pension Liability - Unaudited

RICHMOND COMM SCHOOL - 89004

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$379,104</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	501,955
- Net Difference Between Projected and Actual Investment	(4,494,456)
- Change of Assumptions	2,354,660
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,905
Pension Expense/Income	(38,928)
Contributions	(902,377)
Total Activity in FY 2018	(2,568,241)
Net Pension Liability as of June 30, 2021	<b>(\$2,189,137)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 89005  
 Submission Unit Name: WESTERN WAYNE SCHOOLS

Wages: \$2,378,256      Proportionate Share: 0.0006525

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$52,610	(\$306,539)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,933	\$100,698
Net Difference Between Projected and Actual	0	544,812
Change of Assumptions	402,444	169,809
Changes in Proportion and Differences Between	11,378	154,246
<b>Total</b>	<b>\$501,755</b>	<b>\$969,565</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,954
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,925)
<b>Total</b>	<b>(\$8,971)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,909

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$138,530)
2020	(122,264)
2021	(117,785)
2022	(151,292)
2023	3,736
Thereafter	58,325
<b>Total</b>	<b>(\$467,810)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$566,932	(\$306,539)	(\$1,011,002)

# TRF 1996 Net Pension Liability - Unaudited

## WESTERN WAYNE SCHOOLS - 89005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$52,610</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,545
- Net Difference Between Projected and Actual Investment	(628,591)
- Change of Assumptions	328,849
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,928
Pension Expense/Income	(8,971)
Contributions	(129,909)
Total Activity in FY 2018	(359,149)
Net Pension Liability as of June 30, 2021	<b>(\$306,539)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 90001  
 Submission Unit Name: BLUFFTON-HARRISON MSD

Wages: \$5,954,130      Proportionate Share: 0.0016337

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$129,163	(\$767,499)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$220,163	\$252,124
Net Difference Between Projected and Actual	0	1,364,076
Change of Assumptions	1,007,620	425,161
Changes in Proportion and Differences Between	50,307	206,849
<b>Total</b>	<b>\$1,278,090</b>	<b>\$2,248,210</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,916
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$17,533)
<b>Total</b>	<b>\$2,383</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$320,883

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$322,001)
2020	(281,275)
2021	(270,062)
2022	(353,956)
2023	34,187
Thereafter	222,987
<b>Total</b>	<b>(\$970,120)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,419,458	(\$767,499)	(\$2,531,301)

# TRF 1996 Net Pension Liability - Unaudited

## BLUFFTON-HARRISON MSD - 90001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$129,163</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	170,119
- Net Difference Between Projected and Actual Investment	(1,569,762)
- Change of Assumptions	818,675
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,806
Pension Expense/Income	2,383
Contributions	(320,883)
Total Activity in FY 2018	(896,662)
Net Pension Liability as of June 30, 2021	<b>(\$767,499)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 90002  
 Submission Unit Name: NORTHERN WELLS COMM SCHOOLS

Wages: \$8,464,499      Proportionate Share: 0.0023225

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$181,423	(\$1,091,092)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$312,987	\$358,424
Net Difference Between Projected and Actual	0	1,939,197
Change of Assumptions	1,432,453	604,417
Changes in Proportion and Differences Between	76,661	298,024
<b>Total</b>	<b>\$1,822,101</b>	<b>\$3,200,062</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,313
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,196)
<b>Total</b>	<b>\$2,117</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$453,612

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$459,033)
2020	(401,136)
2021	(385,195)
2022	(504,460)
2023	47,345
Thereafter	324,518
<b>Total</b>	<b>(\$1,377,961)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,017,929	(\$1,091,092)	(\$3,598,547)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHERN WELLS COMM SCHOOLS - 90002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$181,423</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	238,404
- Net Difference Between Projected and Actual Investment	(2,228,104)
- Change of Assumptions	1,159,825
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,855
Pension Expense/Income	2,117
Contributions	(453,612)
Total Activity in FY 2018	(1,272,515)
Net Pension Liability as of June 30, 2021	<b>(\$1,091,092)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 90003  
 Submission Unit Name: SOUTHERN WELLS COMM SCHOOLS

Wages: \$3,072,416      Proportionate Share: 0.0008430

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$63,413	(\$396,035)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$113,605	\$130,098
Net Difference Between Projected and Actual	0	703,872
Change of Assumptions	519,939	219,386
Changes in Proportion and Differences Between	64,904	94,930
<b>Total</b>	<b>\$698,448</b>	<b>\$1,148,286</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,277
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,369)
<b>Total</b>	<b>\$6,908</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,463

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$160,476)
2020	(139,461)
2021	(133,675)
2022	(176,964)
2023	23,326
Thereafter	137,412
<b>Total</b>	<b>(\$449,838)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$732,450	(\$396,035)	(\$1,306,168)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHERN WELLS COMM SCHOOLS - 90003

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$63,413</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,718
- Net Difference Between Projected and Actual Investment	(804,853)
- Change of Assumptions	416,523
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	719
Pension Expense/Income	6,908
Contributions	(161,463)
Total Activity in FY 2018	(459,448)
Net Pension Liability as of June 30, 2021	<b>(\$396,035)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 91005  
 Submission Unit Name: NORTH WHITE SCHOOL

Wages: \$2,593,646      Proportionate Share: 0.0007116

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$56,749	(\$334,304)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,897	\$109,819
Net Difference Between Projected and Actual	0	594,158
Change of Assumptions	438,895	185,190
Changes in Proportion and Differences Between	34,235	110,463
<b>Total</b>	<b>\$569,027</b>	<b>\$999,630</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,675
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,888)
<b>Total</b>	<b>(\$213)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,826

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$141,506)
2020	(123,767)
2021	(118,882)
2022	(155,425)
2023	13,645
Thereafter	95,332
<b>Total</b>	<b>(\$430,603)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$618,281	(\$334,304)	(\$1,102,573)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH WHITE SCHOOL - 91005

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$56,749</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,863
- Net Difference Between Projected and Actual Investment	(684,527)
- Change of Assumptions	357,488
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,162
Pension Expense/Income	(213)
Contributions	(140,826)
Total Activity in FY 2018	(391,053)
Net Pension Liability as of June 30, 2021	<b>(\$334,304)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 91006  
 Submission Unit Name: TWIN LAKES SCHOOL CORP

Wages: \$7,792,216      Proportionate Share: 0.0021380

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$173,192	(\$1,004,415)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$288,124	\$329,951
Net Difference Between Projected and Actual	0	1,785,147
Change of Assumptions	1,318,658	556,402
Changes in Proportion and Differences Between	31,183	308,011
<b>Total</b>	<b>\$1,637,965</b>	<b>\$2,979,511</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,064
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,225)
<b>Total</b>	<b>(\$8,161)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$427,003

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$432,678)
2020	(379,381)
2021	(364,706)
2022	(474,497)
2023	33,475
Thereafter	276,241
<b>Total</b>	<b>(\$1,341,546)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,857,624	(\$1,004,415)	(\$3,312,677)

# TRF 1996 Net Pension Liability - Unaudited

TWIN LAKES SCHOOL CORP - 91006

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$173,192</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	229,138
- Net Difference Between Projected and Actual Investment	(2,060,947)
- Change of Assumptions	1,078,993
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,373
Pension Expense/Income	(8,161)
Contributions	(427,003)
Total Activity in FY 2018	(1,177,607)
Net Pension Liability as of June 30, 2021	<b>(\$1,004,415)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 91009  
 Submission Unit Name: TRI COUNTY SCHOOL

Wages: \$3,040,427      Proportionate Share: 0.0008342

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$62,953	(\$391,901)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,419	\$128,739
Net Difference Between Projected and Actual	0	696,525
Change of Assumptions	514,511	217,096
Changes in Proportion and Differences Between	27,229	113,692
<b>Total</b>	<b>\$654,159</b>	<b>\$1,156,052</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,169
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,637)
<b>Total</b>	<b>(\$468)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,066

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$166,105)
2020	(145,309)
2021	(139,583)
2022	(182,421)
2023	15,781
Thereafter	115,744
<b>Total</b>	<b>(\$501,893)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$724,804	(\$391,901)	(\$1,292,533)

# TRF 1996 Net Pension Liability - Unaudited

## TRI COUNTY SCHOOL - 91009

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$62,953</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,171
- Net Difference Between Projected and Actual Investment	(796,774)
- Change of Assumptions	412,544
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,739
Pension Expense/Income	(468)
Contributions	(162,066)
Total Activity in FY 2018	(454,854)
Net Pension Liability as of June 30, 2021	<b>(\$391,901)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 91010  
 Submission Unit Name: FRONTIER SCHOOL

Wages: \$2,664,769      Proportionate Share: 0.0007312

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$54,184	(\$343,512)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$98,539	\$112,844
Net Difference Between Projected and Actual	0	610,524
Change of Assumptions	450,984	190,291
Changes in Proportion and Differences Between	15,952	101,020
<b>Total</b>	<b>\$565,475</b>	<b>\$1,014,679</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,914
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,876)
<b>Total</b>	<b>(\$1,962)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$146,556

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$147,147)
2020	(128,919)
2021	(123,900)
2022	(161,449)
2023	12,275
Thereafter	99,936
<b>Total</b>	<b>(\$449,204)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$635,311	(\$343,512)	(\$1,132,942)

# TRF 1996 Net Pension Liability - Unaudited

## FRONTIER SCHOOL - 91010

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$54,184</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70,468
- Net Difference Between Projected and Actual Investment	(696,810)
- Change of Assumptions	359,787
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,377
Pension Expense/Income	(1,962)
Contributions	(146,556)
Total Activity in FY 2018	(397,696)
Net Pension Liability as of June 30, 2021	<b>(\$343,512)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 92014  
 Submission Unit Name: SMITH GREEN SCHOOLS

Wages: \$3,603,240      Proportionate Share: 0.0009887

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$74,433	(\$464,483)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$133,240	\$152,583
Net Difference Between Projected and Actual	0	825,526
Change of Assumptions	609,802	257,304
Changes in Proportion and Differences Between	18,144	176,345
<b>Total</b>	<b>\$761,186</b>	<b>\$1,411,758</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,053
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,654)
<b>Total</b>	<b>(\$8,601)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$198,166

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$204,917)
2020	(180,270)
2021	(173,484)
2022	(224,256)
2023	10,649
Thereafter	121,706
<b>Total</b>	<b>(\$650,572)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$859,043	(\$464,483)	(\$1,531,920)

# TRF 1996 Net Pension Liability - Unaudited

## SMITH GREEN SCHOOLS - 92014

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$74,433</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,110
- Net Difference Between Projected and Actual Investment	(944,058)
- Change of Assumptions	488,623
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,176
Pension Expense/Income	(8,601)
Contributions	(198,166)
Total Activity in FY 2018	(538,916)
Net Pension Liability as of June 30, 2021	<b>(\$464,483)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 92016  
 Submission Unit Name: WHITLEY COUNTY CONS

Wages: \$10,973,091      Proportionate Share: 0.0030108

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$237,478	(\$1,414,450)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$405,745	\$464,647
Net Difference Between Projected and Actual	0	2,513,901
Change of Assumptions	1,856,977	783,544
Changes in Proportion and Differences Between	86,414	431,131
<b>Total</b>	<b>\$2,349,136</b>	<b>\$4,193,223</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,704
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(44,432)
<b>Total</b>	<b>(\$7,728)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$593,106

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$605,546)
2020	(530,490)
2021	(509,825)
2022	(664,436)
2023	50,900
Thereafter	415,310
<b>Total</b>	<b>(\$1,844,087)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,615,966	(\$1,414,450)	(\$4,665,018)

# TRF 1996 Net Pension Liability - Unaudited

## WHITLEY COUNTY CONS - 92016

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$237,478</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	312,639
- Net Difference Between Projected and Actual Investment	(2,892,072)
- Change of Assumptions	1,507,736
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,603
Pension Expense/Income	(7,728)
Contributions	(593,106)
Total Activity in FY 2018	(1,651,928)
Net Pension Liability as of June 30, 2021	<b>(\$1,414,450)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97001  
 Submission Unit Name: COMMUNITY MONTESSORI SCHOOL

Wages: \$702,992      Proportionate Share: 0.0001929

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$14,988	(\$90,623)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,996	\$29,770
Net Difference Between Projected and Actual	0	161,064
Change of Assumptions	118,975	50,201
Changes in Proportion and Differences Between	12,078	54,256
<b>Total</b>	<b>\$157,049</b>	<b>\$295,291</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,352
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,339)
<b>Total</b>	<b>(\$2,987)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,665

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$41,289)
2020	(36,480)
2021	(35,156)
2022	(45,062)
2023	767
Thereafter	18,978
<b>Total</b>	<b>(\$138,242)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$167,603	(\$90,623)	(\$298,885)

## TRF 1996 Net Pension Liability - Unaudited

### COMMUNITY MONTESSORI SCHOOL - 97001

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$14,988</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,675
- Net Difference Between Projected and Actual Investment	(184,932)
- Change of Assumptions	96,184
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,114
Pension Expense/Income	(2,987)
Contributions	(38,665)
Total Activity in FY 2018	(105,611)
Net Pension Liability as of June 30, 2021	<b>(\$90,623)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97002  
 Submission Unit Name: CHRISTEL HOUSE ACADEMY

Wages: \$3,703,071      Proportionate Share: 0.0010160

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$64,340	(\$477,309)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$136,919	\$156,796
Net Difference Between Projected and Actual	0	848,321
Change of Assumptions	626,640	264,408
Changes in Proportion and Differences Between	91,189	153,054
<b>Total</b>	<b>\$854,748</b>	<b>\$1,422,579</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,386
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,866)
<b>Total</b>	<b>\$3,520</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$203,669

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$198,214)
2020	(172,887)
2021	(165,913)
2022	(218,087)
2023	23,310
Thereafter	163,960
<b>Total</b>	<b>(\$567,831)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$882,763	(\$477,309)	(\$1,574,219)

# TRF 1996 Net Pension Liability - Unaudited

## CHRISTEL HOUSE ACADEMY - 97002

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$64,340</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,785
- Net Difference Between Projected and Actual Investment	(950,779)
- Change of Assumptions	479,899
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,595
Pension Expense/Income	3,520
Contributions	(203,669)
Total Activity in FY 2018	(541,649)
Net Pension Liability as of June 30, 2021	<b>(\$477,309)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97003  
 Submission Unit Name: NEW COMMUNITY SCHOOL

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	6,565	55,044
<b>Total</b>	<b>\$6,565</b>	<b>\$55,044</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	
2019	(\$6,019)
2020	(6,019)
2021	(6,019)
2022	(6,019)
2023	(6,022)
Thereafter	(18,381)
<b>Total</b>	<b>(\$48,479)</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,019
Pension Expense/Income	(6,019)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97006  
 Submission Unit Name: SIGNATURE CHARTER SCHOOL

Wages: \$1,497,003      Proportionate Share: 0.0004107

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$30,311	(\$192,944)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,347	\$63,382
Net Difference Between Projected and Actual	0	342,919
Change of Assumptions	253,308	106,882
Changes in Proportion and Differences Between	19,906	60,159
<b>Total</b>	<b>\$328,561</b>	<b>\$573,342</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,007
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,098)
<b>Total</b>	<b>(\$91)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,335

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$81,639)
2020	(71,401)
2021	(68,582)
2022	(89,672)
2023	7,901
Thereafter	58,612
<b>Total</b>	<b>(\$244,781)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$356,841	(\$192,944)	(\$636,350)

# TRF 1996 Net Pension Liability - Unaudited

## SIGNATURE CHARTER SCHOOL - 97006

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$30,311</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,387
- Net Difference Between Projected and Actual Investment	(391,188)
- Change of Assumptions	201,860
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,112
Pension Expense/Income	(91)
Contributions	(82,335)
Total Activity in FY 2018	(223,255)
Net Pension Liability as of June 30, 2021	<b>(\$192,944)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97007  
 Submission Unit Name: OPTIONS CHARTER SCHOOL CARMEL

Wages: \$1,755,026      Proportionate Share: 0.0004815

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$11,177	(\$226,205)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,888	\$74,308
Net Difference Between Projected and Actual	0	402,034
Change of Assumptions	296,976	125,308
Changes in Proportion and Differences Between	92,582	19,504
<b>Total</b>	<b>\$454,446</b>	<b>\$621,154</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,870
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,044
<b>Total</b>	<b>\$13,914</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,523

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$81,691)
2020	(69,688)
2021	(66,383)
2022	(91,109)
2023	23,294
Thereafter	118,869
<b>Total</b>	<b>(\$166,708)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$418,356	(\$226,205)	(\$746,050)

# TRF 1996 Net Pension Liability - Unaudited

## OPTIONS CHARTER SCHOOL CARMEL - 97007

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$11,177</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,067
- Net Difference Between Projected and Actual Investment	(419,832)
- Change of Assumptions	192,108
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,884
Pension Expense/Income	13,914
Contributions	(96,523)
Total Activity in FY 2018	(237,382)
Net Pension Liability as of June 30, 2021	<b>(\$226,205)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97008  
 Submission Unit Name: IRVINGTON COMMUNITY SCH

Wages: \$1,417,089      Proportionate Share: 0.0003888

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$29,579	(\$182,655)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,396	\$60,002
Net Difference Between Projected and Actual	0	324,633
Change of Assumptions	239,801	101,183
Changes in Proportion and Differences Between	22,145	78,196
<b>Total</b>	<b>\$314,342</b>	<b>\$564,014</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,740
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,275)
<b>Total</b>	<b>(\$2,535)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,936

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$79,734)
2020	(70,041)
2021	(67,373)
2022	(87,338)
2023	5,032
Thereafter	49,782
<b>Total</b>	<b>(\$249,672)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$337,813	(\$182,655)	(\$602,418)

# TRF 1996 Net Pension Liability - Unaudited

## IRVINGTON COMMUNITY SCH - 97008

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$29,579</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,670
- Net Difference Between Projected and Actual Investment	(371,735)
- Change of Assumptions	192,712
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,590
Pension Expense/Income	(2,535)
Contributions	(77,936)
Total Activity in FY 2018	(212,234)
Net Pension Liability as of June 30, 2021	<b>(\$182,655)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97009  
 Submission Unit Name: FLANNER HOUSE ELEMENTARY SCH

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	8,953	34,450
<b>Total</b>	<b>\$8,953</b>	<b>\$34,450</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	
2019	(\$3,479)
2020	(3,479)
2021	(3,479)
2022	(3,479)
2023	(3,487)
Thereafter	(8,094)
<b>Total</b>	<b>(\$25,497)</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,479
Pension Expense/Income	(3,479)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97010  
 Submission Unit Name: FALL CREEK ACADEMY

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	5,356	76,513
<b>Total</b>	<b>\$5,356</b>	<b>\$76,513</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	
2019	(\$12,236)
2020	(12,236)
2021	(12,236)
2022	(12,236)
2023	(12,231)
Thereafter	(9,982)
<b>Total</b>	<b>(\$71,157)</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,236
Pension Expense/Income	(12,236)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97011  
 Submission Unit Name: THEA BOWMAN LEADERSHIP ACADEMY

Wages: \$744,186      Proportionate Share: 0.0002042

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$24,559	(\$95,932)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,519	\$31,514
Net Difference Between Projected and Actual	0	170,499
Change of Assumptions	125,945	53,142
Changes in Proportion and Differences Between	37,436	327,287
<b>Total</b>	<b>\$190,900</b>	<b>\$582,442</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,489
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$34,044)
<b>Total</b>	<b>(\$31,555)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,930

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$72,101)
2020	(67,011)
2021	(65,609)
2022	(76,095)
2023	(27,582)
Thereafter	(83,144)
<b>Total</b>	<b>(\$391,542)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$177,421	(\$95,932)	(\$316,393)

# TRF 1996 Net Pension Liability - Unaudited

## THEA BOWMAN LEADERSHIP ACADEMY - 97011

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$24,559</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,428
- Net Difference Between Projected and Actual Investment	(209,608)
- Change of Assumptions	117,718
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,456
Pension Expense/Income	(31,555)
Contributions	(40,930)
Total Activity in FY 2018	(120,491)
Net Pension Liability as of June 30, 2021	<b>(\$95,932)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97012  
 Submission Unit Name: VERITAS ACADEMY

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	9,861	50,620
<b>Total</b>	<b>\$9,861</b>	<b>\$50,620</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	
2019	(\$5,699)
2020	(5,699)
2021	(5,699)
2022	(5,699)
2023	(5,703)
Thereafter	(12,260)
<b>Total</b>	<b>(\$40,759)</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,699
Pension Expense/Income	(5,699)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97016  
 Submission Unit Name: AREA 30 CAREER CENTER

Wages: \$965,582      Proportionate Share: 0.0002649

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$21,722	(\$124,448)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,699	\$40,881
Net Difference Between Projected and Actual	0	221,181
Change of Assumptions	163,383	68,939
Changes in Proportion and Differences Between	5,984	48,072
<b>Total</b>	<b>\$205,066</b>	<b>\$379,073</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,229
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,286)
<b>Total</b>	<b>(\$2,057)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,811

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$54,655)
2020	(48,051)
2021	(46,233)
2022	(59,836)
2023	3,099
Thereafter	31,669
<b>Total</b>	<b>(\$174,007)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$230,161	(\$124,448)	(\$410,444)

# TRF 1996 Net Pension Liability - Unaudited

## AREA 30 CAREER CENTER - 97016

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$21,722</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,803
- Net Difference Between Projected and Actual Investment	(255,772)
- Change of Assumptions	134,170
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,497
Pension Expense/Income	(2,057)
Contributions	(52,811)
Total Activity in FY 2018	(146,170)
Net Pension Liability as of June 30, 2021	<b>(\$124,448)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97017  
 Submission Unit Name: KIPP INDIANAPOLIS COLLEGE PREP

Wages: \$469,221      Proportionate Share: 0.0001287

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$6,469	(\$60,462)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,344	\$19,862
Net Difference Between Projected and Actual	0	107,460
Change of Assumptions	79,379	33,493
Changes in Proportion and Differences Between	34,211	26,219
<b>Total</b>	<b>\$130,934</b>	<b>\$187,034</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,569
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,186
<b>Total</b>	<b>\$2,755</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,807

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$22,800)
2020	(19,592)
2021	(18,709)
2022	(25,318)
2023	5,259
Thereafter	25,060
<b>Total</b>	<b>(\$56,100)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$111,822	(\$60,462)	(\$199,411)

# TRF 1996 Net Pension Liability - Unaudited

KIPP INDIANAPOLIS COLLEGE PREP - 97017

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$6,469</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,603
- Net Difference Between Projected and Actual Investment	(117,762)
- Change of Assumptions	57,716
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,564
Pension Expense/Income	2,755
Contributions	(25,807)
Total Activity in FY 2018	(66,931)
Net Pension Liability as of June 30, 2021	<b>(\$60,462)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97018  
 Submission Unit Name: RURAL COMMUNITY ACADEMY

Wages: \$276,941      Proportionate Share: 0.0000760

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$7,903	(\$35,704)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,242	\$11,729
Net Difference Between Projected and Actual	0	63,457
Change of Assumptions	46,875	19,779
Changes in Proportion and Differences Between	7,879	38,253
<b>Total</b>	<b>\$64,996</b>	<b>\$133,218</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$926
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,814)
<b>Total</b>	<b>(\$2,888)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,232

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$17,978)
2020	(16,083)
2021	(15,562)
2022	(19,464)
2023	(1,405)
Thereafter	2,270
<b>Total</b>	<b>(\$68,222)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$66,033	(\$35,704)	(\$117,757)

# TRF 1996 Net Pension Liability - Unaudited

## RURAL COMMUNITY ACADEMY - 97018

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$7,903</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,878
- Net Difference Between Projected and Actual Investment	(76,042)
- Change of Assumptions	41,550
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,873)
Pension Expense/Income	(2,888)
Contributions	(15,232)
Total Activity in FY 2018	(43,607)
Net Pension Liability as of June 30, 2021	<b>(\$35,704)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97019  
 Submission Unit Name: GOODWILL EDUCATION INITIATIVES, INC

Wages: \$6,961,715      Proportionate Share: 0.0019101

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$154,798	(\$897,350)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$257,411	\$294,780
Net Difference Between Projected and Actual	0	1,594,859
Change of Assumptions	1,178,096	497,093
Changes in Proportion and Differences Between	150,283	338,933
<b>Total</b>	<b>\$1,585,790</b>	<b>\$2,725,665</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,285
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$18,905)
<b>Total</b>	<b>\$4,380</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$382,894

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$374,885)
2020	(327,269)
2021	(314,159)
2022	(412,246)
2023	41,580
Thereafter	247,104
<b>Total</b>	<b>(\$1,139,875)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,659,611	(\$897,350)	(\$2,959,563)

# TRF 1996 Net Pension Liability - Unaudited

## GOODWILL EDUCATION INITIATIVES, INC - 97019

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$154,798</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	204,817
- Net Difference Between Projected and Actual Investment	(1,841,367)
- Change of Assumptions	964,101
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,185)
Pension Expense/Income	4,380
Contributions	(382,894)
Total Activity in FY 2018	(1,052,148)
Net Pension Liability as of June 30, 2021	<b>(\$897,350)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97020

Submission Unit Name: SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE INC

Wages: \$3,078,072      Proportionate Share: 0.0008446

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$63,179	(\$396,786)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$113,821	\$130,344
Net Difference Between Projected and Actual	0	705,208
Change of Assumptions	520,926	219,802
Changes in Proportion and Differences Between	70,399	92,174
<b>Total</b>	<b>\$705,146</b>	<b>\$1,147,528</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,296
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,187)
<b>Total</b>	<b>\$8,109</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$169,294

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$159,592)
2020	(138,537)
2021	(132,740)
2022	(176,112)
2023	24,568
Thereafter	140,031
<b>Total</b>	<b>(\$442,382)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$733,840	(\$396,786)	(\$1,308,647)

**TRF 1996 Net Pension Liability - Unaudited**  
**SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE INC - 97020**

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$63,179</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,322
- Net Difference Between Projected and Actual Investment	(805,817)
- Change of Assumptions	416,666
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,049
Pension Expense/Income	8,109
Contributions	(169,294)
Total Activity in FY 2018	(459,965)
Net Pension Liability as of June 30, 2021	<b>(\$396,786)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97021  
 Submission Unit Name: CHARLES A TINDLEY ACCELERATED SCH

Wages: \$224,300 Proportionate Share: 0.0000615

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$6,500	(\$28,892)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,288	\$9,491
Net Difference Between Projected and Actual	0	51,350
Change of Assumptions	37,931	16,005
Changes in Proportion and Differences Between	86,232	419,850
<b>Total</b>	<b>\$132,451</b>	<b>\$496,696</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$750
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(40,128)
<b>Total</b>	<b>(\$39,378)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,336

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$51,589)
2020	(50,055)
2021	(49,633)
2022	(52,792)
2023	(38,186)
Thereafter	(121,990)
<b>Total</b>	<b>(\$364,245)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$53,435	(\$28,892)	(\$95,290)

# TRF 1996 Net Pension Liability - Unaudited

## CHARLES A TINDLEY ACCELERATED SCH - 97021

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$6,500</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,967
- Net Difference Between Projected and Actual Investment	(61,701)
- Change of Assumptions	33,814
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,242
Pension Expense/Income	(39,378)
Contributions	(12,336)
Total Activity in FY 2018	(35,392)
Net Pension Liability as of June 30, 2021	<b>(\$28,892)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97022  
 Submission Unit Name: JOSHUA ACADEMY INC

Wages: \$919,249      Proportionate Share: 0.0002522

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$18,830	(\$118,482)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,987	\$38,921
Net Difference Between Projected and Actual	0	210,577
Change of Assumptions	155,550	65,634
Changes in Proportion and Differences Between	12,481	37,925
<b>Total</b>	<b>\$202,018</b>	<b>\$353,057</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,074
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,165)
<b>Total</b>	<b>(\$91)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,559

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$50,168)
2020	(43,881)
2021	(42,150)
2022	(55,101)
2023	4,813
Thereafter	35,448
<b>Total</b>	<b>(\$151,039)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$219,127	(\$118,482)	(\$390,766)

# TRF 1996 Net Pension Liability - Unaudited

JOSHUA ACADEMY INC - 97022

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$18,830</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,527
- Net Difference Between Projected and Actual Investment	(240,564)
- Change of Assumptions	124,353
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,022
Pension Expense/Income	(91)
Contributions	(50,559)
Total Activity in FY 2018	(137,312)
Net Pension Liability as of June 30, 2021	<b>(\$118,482)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97025  
 Submission Unit Name: FOUNTAIN SQUARE ACADEMY

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	5,772	72,556
<b>Total</b>	<b>\$5,772</b>	<b>\$72,556</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	
2019	(\$10,556)
2020	(10,556)
2021	(10,556)
2022	(10,556)
2023	(10,560)
Thereafter	(14,000)
<b>Total</b>	<b>(\$66,784)</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,556
Pension Expense/Income	(10,556)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97026  
 Submission Unit Name: 21ST CENTURY CHARTER SCHOOL AT GARY

Wages: \$3,457,057      Proportionate Share: 0.0009485

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$76,312	(\$445,598)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$127,823	\$146,379
Net Difference Between Projected and Actual	0	791,961
Change of Assumptions	585,008	246,842
Changes in Proportion and Differences Between	77,718	109,050
<b>Total</b>	<b>\$790,549</b>	<b>\$1,294,232</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,563
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,227)
<b>Total</b>	<b>\$9,336</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$190,140

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$178,996)
2020	(155,351)
2021	(148,841)
2022	(197,549)
2023	27,802
Thereafter	149,252
<b>Total</b>	<b>(\$503,683)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$824,114	(\$445,598)	(\$1,469,633)

# TRF 1996 Net Pension Liability - Unaudited

## 21ST CENTURY CHARTER SCHOOL AT GARY - 97026

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$76,312</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,836
- Net Difference Between Projected and Actual Investment	(913,484)
- Change of Assumptions	477,727
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,185)
Pension Expense/Income	9,336
Contributions	(190,140)
Total Activity in FY 2018	(521,910)
Net Pension Liability as of June 30, 2021	<b>(\$445,598)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97028

Submission Unit Name: KENNETH A. CHRISTMON STEMM ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
<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>	229	0
<b>Total</b>	\$229	\$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>2019</b>	\$46
<b>2020</b>	46
<b>2021</b>	46
<b>2022</b>	46
<b>2023</b>	45
<b>Thereafter</b>	0
<b>Total</b>	\$229

<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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46)
Pension Expense/Income	46
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97029  
 Submission Unit Name: EAST CHICAGO URBAN ENTERPRISE ACADEMY

Wages: \$1,125,700 Proportionate Share: 0.0003089

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$24,941	(\$145,119)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,628	\$47,672
Net Difference Between Projected and Actual	0	257,920
Change of Assumptions	190,521	80,389
Changes in Proportion and Differences Between	9,577	50,047
<b>Total</b>	<b>\$241,726</b>	<b>\$436,028</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,766
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,125)
<b>Total</b>	<b>(\$1,359)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,914

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$62,694)
2020	(54,993)
2021	(52,873)
2022	(68,736)
2023	4,654
Thereafter	40,340
<b>Total</b>	<b>(\$194,302)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$268,391	(\$145,119)	(\$478,618)

# TRF 1996 Net Pension Liability - Unaudited

## EAST CHICAGO URBAN ENTERPRISE ACADEMY - 97029

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$24,941</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,977
- Net Difference Between Projected and Actual Investment	(297,637)
- Change of Assumptions	155,744
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,129
Pension Expense/Income	(1,359)
Contributions	(61,914)
Total Activity in FY 2018	(170,060)
Net Pension Liability as of June 30, 2021	<b>(\$145,119)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97030  
 Submission Unit Name: CHALLENGE FOUNDATION ACADEMY

Wages: \$1,872,975      Proportionate Share: 0.0005139

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$37,186	(\$241,426)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,255	\$79,309
Net Difference Between Projected and Actual	0	429,087
Change of Assumptions	316,959	133,740
Changes in Proportion and Differences Between	78,453	110,617
<b>Total</b>	<b>\$464,667</b>	<b>\$752,753</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,265
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,654)
<b>Total</b>	<b>\$1,611</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,014

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$100,429)
2020	(87,618)
2021	(84,091)
2022	(110,481)
2023	11,618
Thereafter	82,915
<b>Total</b>	<b>(\$288,086)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$446,508	(\$241,426)	(\$796,251)

# TRF 1996 Net Pension Liability - Unaudited

## CHALLENGE FOUNDATION ACADEMY - 97030

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$37,186</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,124
- Net Difference Between Projected and Actual Investment	(488,303)
- Change of Assumptions	251,224
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,746
Pension Expense/Income	1,611
Contributions	(103,014)
Total Activity in FY 2018	(278,612)
Net Pension Liability as of June 30, 2021	<b>(\$241,426)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97033  
 Submission Unit Name: KIPP LEAD COLLEGE PREP CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
<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>	539	0
<b>Total</b>	\$539	\$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>2019</b>	\$107
<b>2020</b>	107
<b>2021</b>	107
<b>2022</b>	107
<b>2023</b>	111
<b>Thereafter</b>	0
<b>Total</b>	\$539

<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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(107)
Pension Expense/Income	107
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97034  
 Submission Unit Name: HOPE ACADEMY

Wages: \$430,346      Proportionate Share: 0.0001181

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,583	(\$55,482)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,916	\$18,226
Net Difference Between Projected and Actual	0	98,609
Change of Assumptions	72,841	30,735
Changes in Proportion and Differences Between	14,004	23,523
<b>Total</b>	<b>\$102,761</b>	<b>\$171,093</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,440
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,245)
<b>Total</b>	<b>\$195</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,476

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$23,255)
2020	(20,311)
2021	(19,500)
2022	(25,565)
2023	2,497
Thereafter	17,802
<b>Total</b>	<b>(\$68,332)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$102,612	(\$55,482)	(\$182,987)

# TRF 1996 Net Pension Liability - Unaudited

HOPE ACADEMY - 97034

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$4,583</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,860
- Net Difference Between Projected and Actual Investment	(105,907)
- Change of Assumptions	50,487
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,776
Pension Expense/Income	195
Contributions	(15,476)
Total Activity in FY 2018	(60,065)
Net Pension Liability as of June 30, 2021	<b>(\$55,482)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97036  
 Submission Unit Name: HERRON HIGH SCHOOL

Wages: \$497,636      Proportionate Share: 0.0001365

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$9,454	(\$64,127)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,395	\$21,066
Net Difference Between Projected and Actual	0	113,972
Change of Assumptions	84,189	35,523
Changes in Proportion and Differences Between	13,565	24,839
<b>Total</b>	<b>\$116,149</b>	<b>\$195,400</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,664
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,871)
<b>Total</b>	<b>(\$207)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,370

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$27,308)
2020	(23,905)
2021	(22,968)
2022	(29,978)
2023	2,453
Thereafter	22,455
<b>Total</b>	<b>(\$79,251)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$118,599	(\$64,127)	(\$211,497)

# TRF 1996 Net Pension Liability - Unaudited

HERRON HIGH SCHOOL - 97036

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$9,454</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,121
- Net Difference Between Projected and Actual Investment	(129,027)
- Change of Assumptions	65,956
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,946
Pension Expense/Income	(207)
Contributions	(27,370)
Total Activity in FY 2018	(73,581)
Net Pension Liability as of June 30, 2021	<b>(\$64,127)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97037  
 Submission Unit Name: OPTIONS CHARTER SCHOOL NOBLESVILLE

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
<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>	60,255	52,954
<b>Total</b>	\$60,255	\$52,954

<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>2019</b>	\$901
<b>2020</b>	901
<b>2021</b>	901
<b>2022</b>	901
<b>2023</b>	899
<b>Thereafter</b>	2,798
<b>Total</b>	\$7,301

<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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(901)
Pension Expense/Income	901
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97039  
 Submission Unit Name: GEIST MONTESSORI ACADEMY

Wages: \$612,057 Proportionate Share: 0.0001679

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	(\$78,878)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,627	\$25,911
Net Difference Between Projected and Actual	0	140,190
Change of Assumptions	103,556	43,695
Changes in Proportion and Differences Between	33,139	16,660
<b>Total</b>	<b>\$159,322</b>	<b>\$226,456</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,047
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,746
<b>Total</b>	<b>\$3,793</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,537

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$29,544)
2020	(25,359)
2021	(24,206)
2022	(32,828)
2023	7,063
Thereafter	37,740
<b>Total</b>	<b>(\$67,134)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$145,882	(\$78,878)	(\$260,149)

# TRF 1996 Net Pension Liability - Unaudited

## GEIST MONTESSORI ACADEMY - 97039

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,284)
- Net Difference Between Projected and Actual Investment	(140,190)
- Change of Assumptions	59,861
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,479
Pension Expense/Income	3,793
Contributions	(15,537)
Total Activity in FY 2018	(78,878)
Net Pension Liability as of June 30, 2021	<b>(\$78,878)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97041  
 Submission Unit Name: HOOSIER ACADEMY MUNCIE INC

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
<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>	305	0
<b>Total</b>	\$305	\$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>2019</b>	\$60
<b>2020</b>	60
<b>2021</b>	60
<b>2022</b>	60
<b>2023</b>	65
<b>Thereafter</b>	0
<b>Total</b>	\$305

<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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60)
Pension Expense/Income	60
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97042  
 Submission Unit Name: RENAISSANCE ACADEMY

Wages: \$528,977      Proportionate Share: 0.0001451

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$11,434	(\$68,167)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,554	\$22,393
Net Difference Between Projected and Actual	0	121,153
Change of Assumptions	89,494	37,761
Changes in Proportion and Differences Between	10,304	29,120
<b>Total</b>	<b>\$119,352</b>	<b>\$210,427</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,769
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,251)
<b>Total</b>	<b>(\$482)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,094

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$29,292)
2020	(25,675)
2021	(24,679)
2022	(32,130)
2023	2,343
Thereafter	18,358
<b>Total</b>	<b>(\$91,075)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$126,072	(\$68,167)	(\$224,822)

# TRF 1996 Net Pension Liability - Unaudited

## RENAISSANCE ACADEMY - 97042

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$11,434</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,050
- Net Difference Between Projected and Actual Investment	(139,361)
- Change of Assumptions	72,644
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,642
Pension Expense/Income	(482)
Contributions	(29,094)
Total Activity in FY 2018	(79,601)
Net Pension Liability as of June 30, 2021	<b>(\$68,167)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97043  
 Submission Unit Name: INDIANA MATH AND SCIENCE ACADEMY

Wages: \$2,290,111      Proportionate Share: 0.0006284

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$51,721	(\$295,217)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$84,685	\$96,979
Net Difference Between Projected and Actual	0	524,690
Change of Assumptions	387,580	163,538
Changes in Proportion and Differences Between	63,382	130,706
<b>Total</b>	<b>\$535,647</b>	<b>\$915,913</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,661
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,600)
<b>Total</b>	<b>(\$939)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,956

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$125,713)
2020	(110,048)
2021	(105,735)
2022	(138,005)
2023	11,296
Thereafter	87,939
<b>Total</b>	<b>(\$380,266)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$545,992	(\$295,217)	(\$973,661)

# TRF 1996 Net Pension Liability - Unaudited

## INDIANA MATH AND SCIENCE ACADEMY - 97043

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$51,721</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,626
- Net Difference Between Projected and Actual Investment	(607,054)
- Change of Assumptions	318,632
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(247)
Pension Expense/Income	(939)
Contributions	(125,956)
Total Activity in FY 2018	(346,938)
Net Pension Liability as of June 30, 2021	<b>(\$295,217)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97044  
 Submission Unit Name: HOOSIER ACADEMY INC - INDIANAPOLIS

Wages: \$108,003      Proportionate Share: 0.0000296

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,227	(\$13,906)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,989	\$4,568
Net Difference Between Projected and Actual	0	24,715
Change of Assumptions	18,256	7,703
Changes in Proportion and Differences Between	7,368	22,445
<b>Total</b>	<b>\$29,613</b>	<b>\$59,431</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$361
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,935)
<b>Total</b>	<b>(\$1,574)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,940

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$7,451)
2020	(6,714)
2021	(6,510)
2022	(8,030)
2023	(1,004)
Thereafter	(109)
<b>Total</b>	<b>(\$29,818)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,718	(\$13,906)	(\$45,863)

# TRF 1996 Net Pension Liability - Unaudited

HOOSIER ACADEMY INC - INDIANAPOLIS - 97044

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$3,227</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,469
- Net Difference Between Projected and Actual Investment	(29,853)
- Change of Assumptions	16,454
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(689)
Pension Expense/Income	(1,574)
Contributions	(5,940)
Total Activity in FY 2018	(17,133)
Net Pension Liability as of June 30, 2021	<b>(\$13,906)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97045  
 Submission Unit Name: ANDERSON PREPARATORY ACADEMY

Wages: \$1,309,763      Proportionate Share: 0.0003594

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$30,623	(\$168,843)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,434	\$55,465
Net Difference Between Projected and Actual	0	300,085
Change of Assumptions	221,668	93,532
Changes in Proportion and Differences Between	17,295	107,848
<b>Total</b>	<b>\$287,397</b>	<b>\$556,930</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,381
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,628)
<b>Total</b>	<b>(\$6,247)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,037

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$77,608)
2020	(68,649)
2021	(66,182)
2022	(84,638)
2023	763
Thereafter	26,781
<b>Total</b>	<b>(\$269,533)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$312,269	(\$168,843)	(\$556,864)

# TRF 1996 Net Pension Liability - Unaudited

## ANDERSON PREPARATORY ACADEMY - 97045

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$30,623</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,880
- Net Difference Between Projected and Actual Investment	(348,850)
- Change of Assumptions	184,139
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,649
Pension Expense/Income	(6,247)
Contributions	(72,037)
Total Activity in FY 2018	(199,466)
Net Pension Liability as of June 30, 2021	<b>(\$168,843)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97046  
 Submission Unit Name: BEACON ACADEMY INC

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	115	567
<b>Total</b>	<b>\$115</b>	<b>\$567</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	(88)
<b>Total</b>	<b>(88)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$88)
2020	(88)
2021	(88)
2022	(88)
2023	(89)
Thereafter	(11)
<b>Total</b>	<b>(\$452)</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88
Pension Expense/Income	(88)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97047  
 Submission Unit Name: XAVIER SCHOOL OF EXCELLENCE

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	9,309	74,190
<b>Total</b>	<b>\$9,309</b>	<b>\$74,190</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	
2019	(7,977)
2020	(7,977)
2021	(7,977)
2022	(7,977)
2023	(7,973)
Thereafter	(25,000)
<b>Total</b>	<b>(64,881)</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,977
Pension Expense/Income	(7,977)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97048  
 Submission Unit Name: INTERNATIONAL SCHOOL OF COLUMBUS

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	1,651	5,141
<b>Total</b>	<b>\$1,651</b>	<b>\$5,141</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	
2019	(\$699)
2020	(699)
2021	(699)
2022	(699)
2023	(694)
Thereafter	0
<b>Total</b>	<b>(\$3,490)</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	699
Pension Expense/Income	(699)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97049  
 Submission Unit Name: THE BLOOMINGTON PROJECT SCHOOL

Wages: \$423,761      Proportionate Share: 0.0001163

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$8,566	(\$54,637)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,673	\$17,948
Net Difference Between Projected and Actual	0	97,106
Change of Assumptions	71,731	30,266
Changes in Proportion and Differences Between	7,001	13,530
<b>Total</b>	<b>\$94,405</b>	<b>\$158,850</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,418
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(881)
<b>Total</b>	<b>\$537</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,307

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$22,553)
2020	(19,653)
2021	(18,855)
2022	(24,827)
2023	2,809
Thereafter	18,634
<b>Total</b>	<b>(\$64,445)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$101,049	(\$54,637)	(\$180,198)

# TRF 1996 Net Pension Liability - Unaudited

## THE BLOOMINGTON PROJECT SCHOOL - 97049

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$8,566</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,127
- Net Difference Between Projected and Actual Investment	(110,746)
- Change of Assumptions	57,130
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,056
Pension Expense/Income	537
Contributions	(23,307)
Total Activity in FY 2018	(63,203)
Net Pension Liability as of June 30, 2021	<b>(\$54,637)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97051  
 Submission Unit Name: DISCOVERY CHARTER SCHOOL

Wages: \$1,665,114      Proportionate Share: 0.0004569

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$33,850	(\$214,648)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,573	\$70,512
Net Difference Between Projected and Actual	0	381,494
Change of Assumptions	281,803	118,906
Changes in Proportion and Differences Between	18,102	64,580
<b>Total</b>	<b>\$361,478</b>	<b>\$635,492</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,570
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,786)
<b>Total</b>	<b>(\$216)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,582

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$90,938)
2020	(79,548)
2021	(76,412)
2022	(99,875)
2023	8,673
Thereafter	64,086
<b>Total</b>	<b>(\$274,014)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$396,982	(\$214,648)	(\$707,934)

# TRF 1996 Net Pension Liability - Unaudited

## DISCOVERY CHARTER SCHOOL - 97051

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$33,850</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,020
- Net Difference Between Projected and Actual Investment	(435,398)
- Change of Assumptions	224,802
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,876
Pension Expense/Income	(216)
Contributions	(91,582)
Total Activity in FY 2018	(248,498)
Net Pension Liability as of June 30, 2021	<b>(\$214,648)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97052  
 Submission Unit Name: CHARTER SCHOOL OF THE DUNES

Wages: \$2,279,384      Proportionate Share: 0.0006254

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$45,541	(\$293,808)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$84,281	\$96,516
Net Difference Between Projected and Actual	0	522,185
Change of Assumptions	385,729	162,757
Changes in Proportion and Differences Between	48,073	85,864
<b>Total</b>	<b>\$518,083</b>	<b>\$867,322</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,624
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,735)
<b>Total</b>	<b>\$2,889</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,366

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$121,289)
2020	(105,699)
2021	(101,406)
2022	(133,522)
2023	15,071
Thereafter	97,606
<b>Total</b>	<b>(\$349,239)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$543,386	(\$293,808)	(\$969,012)

# TRF 1996 Net Pension Liability - Unaudited

## CHARTER SCHOOL OF THE DUNES - 97052

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$45,541</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,015
- Net Difference Between Projected and Actual Investment	(594,706)
- Change of Assumptions	306,258
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,561
Pension Expense/Income	2,889
Contributions	(125,366)
Total Activity in FY 2018	(339,349)
Net Pension Liability as of June 30, 2021	<b>(\$293,808)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97053  
 Submission Unit Name: INDIANA MATH & SCIENCE ACADEMY N

Wages: \$2,763,805      Proportionate Share: 0.0007583

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$58,292	(\$356,243)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102,191	\$117,026
Net Difference Between Projected and Actual	0	633,151
Change of Assumptions	467,698	197,343
Changes in Proportion and Differences Between	63,820	127,480
<b>Total</b>	<b>\$633,709</b>	<b>\$1,075,000</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,244
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,723)
<b>Total</b>	<b>\$1,521</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,009

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$149,045)
2020	(130,142)
2021	(124,937)
2022	(163,877)
2023	16,293
Thereafter	110,417
<b>Total</b>	<b>(\$441,291)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$658,857	(\$356,243)	(\$1,174,931)

# TRF 1996 Net Pension Liability - Unaudited

## INDIANA MATH & SCIENCE ACADEMY N - 97053

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$58,292</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76,364
- Net Difference Between Projected and Actual Investment	(725,978)
- Change of Assumptions	376,960
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,607
Pension Expense/Income	1,521
Contributions	(152,009)
Total Activity in FY 2018	(414,535)
Net Pension Liability as of June 30, 2021	<b>(\$356,243)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97054  
 Submission Unit Name: PARAMOUNT SCHOOL OF EXCELLENCE

Wages: \$285,802      Proportionate Share: 0.0000784

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$10,171	(\$36,832)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,565	\$12,099
Net Difference Between Projected and Actual	0	65,461
Change of Assumptions	48,355	20,403
Changes in Proportion and Differences Between	5,065	46,197
<b>Total</b>	<b>\$63,985</b>	<b>\$144,160</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$956
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,323)
<b>Total</b>	<b>(\$4,367)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,719

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$19,933)
2020	(17,979)
2021	(17,441)
2022	(21,467)
2023	(2,837)
Thereafter	(518)
<b>Total</b>	<b>(\$80,175)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$68,119	(\$36,832)	(\$121,475)

# TRF 1996 Net Pension Liability - Unaudited

## PARAMOUNT SCHOOL OF EXCELLENCE - 97054

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$10,171</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,380
- Net Difference Between Projected and Actual Investment	(81,658)
- Change of Assumptions	46,554
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,193)
Pension Expense/Income	(4,367)
Contributions	(15,719)
Total Activity in FY 2018	(47,003)
Net Pension Liability as of June 30, 2021	<b>(\$36,832)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97056  
 Submission Unit Name: HAMMOND URBAN ACADEMY

Wages: \$1,760,085      Proportionate Share: 0.0004829

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$39,002	(\$226,863)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,077	\$74,524
Net Difference Between Projected and Actual	0	403,203
Change of Assumptions	297,839	125,672
Changes in Proportion and Differences Between	19,698	78,164
<b>Total</b>	<b>\$382,614</b>	<b>\$681,563</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,207)
<b>Total</b>	<b>(\$1,320)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,804

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$97,204)
2020	(85,166)
2021	(81,851)
2022	(106,649)
2023	8,084
Thereafter	63,837
<b>Total</b>	<b>(\$298,949)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$419,573	(\$226,863)	(\$748,219)

# TRF 1996 Net Pension Liability - Unaudited

## HAMMOND URBAN ACADEMY - 97056

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$39,002</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,572
- Net Difference Between Projected and Actual Investment	(465,311)
- Change of Assumptions	243,494
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,504
Pension Expense/Income	(1,320)
Contributions	(96,804)
Total Activity in FY 2018	(265,865)
Net Pension Liability as of June 30, 2021	<b>(\$226,863)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97057  
 Submission Unit Name: SOUTH BEND CAREER ACADEMY

Wages: \$2,628,492      Proportionate Share: 0.0007212

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$54,714	(\$338,814)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,191	\$111,301
Net Difference Between Projected and Actual	0	602,174
Change of Assumptions	444,816	187,688
Changes in Proportion and Differences Between	116,943	89,018
<b>Total</b>	<b>\$658,950</b>	<b>\$990,181</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,792
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,598
<b>Total</b>	<b>\$13,390</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,567

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$129,810)
2020	(111,831)
2021	(106,881)
2022	(143,917)
2023	27,432
Thereafter	133,776
<b>Total</b>	<b>(\$331,231)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$626,622	(\$338,814)	(\$1,117,448)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH BEND CAREER ACADEMY - 97057

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$54,714</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,493
- Net Difference Between Projected and Actual Investment	(689,304)
- Change of Assumptions	357,191
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,731)
Pension Expense/Income	13,390
Contributions	(144,567)
Total Activity in FY 2018	(393,528)
Net Pension Liability as of June 30, 2021	<b>(\$338,814)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97058  
 Submission Unit Name: GARY MIDDLE COLLEGE INC

Wages: \$389,075      Proportionate Share: 0.0001068

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$8,644	(\$50,174)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,393	\$16,482
Net Difference Between Projected and Actual	0	89,174
Change of Assumptions	65,871	27,794
Changes in Proportion and Differences Between	18,974	25,047
<b>Total</b>	<b>\$99,238</b>	<b>\$158,497</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,302
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(438)
<b>Total</b>	<b>\$864</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,399

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$20,342)
2020	(17,680)
2021	(16,947)
2022	(22,431)
2023	2,948
Thereafter	15,193
<b>Total</b>	<b>(\$59,259)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$92,794	(\$50,174)	(\$165,479)

# TRF 1996 Net Pension Liability - Unaudited

GARY MIDDLE COLLEGE INC - 97058

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$8,644</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,434
- Net Difference Between Projected and Actual Investment	(102,939)
- Change of Assumptions	53,885
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(663)
Pension Expense/Income	864
Contributions	(21,399)
Total Activity in FY 2018	(58,818)
Net Pension Liability as of June 30, 2021	<b>(\$50,174)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97060  
 Submission Unit Name: CHARTER SCHOOLS USA

Wages: \$348,781      Proportionate Share: 0.0000957

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$67,808	(\$44,959)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,897	\$14,769
Net Difference Between Projected and Actual	0	79,906
Change of Assumptions	59,025	24,905
Changes in Proportion and Differences Between	165,048	364,593
<b>Total</b>	<b>\$236,970</b>	<b>\$484,173</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,167
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$19,281)
<b>Total</b>	<b>(\$18,114)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,213

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$37,116)
2020	(34,731)
2021	(34,074)
2022	(38,988)
2023	(16,253)
Thereafter	(86,041)
<b>Total</b>	<b>(\$247,203)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$83,150	(\$44,959)	(\$148,280)

# TRF 1996 Net Pension Liability - Unaudited

CHARTER SCHOOLS USA - 97060

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$67,808</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	104,216
- Net Difference Between Projected and Actual Investment	(187,888)
- Change of Assumptions	158,130
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(166,898)
Pension Expense/Income	(18,114)
Contributions	(2,213)
Total Activity in FY 2018	(112,767)
Net Pension Liability as of June 30, 2021	<b>(\$44,959)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97061  
 Submission Unit Name: THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	98,379	200,663
<b>Total</b>	<b>\$98,379</b>	<b>\$200,663</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	
2019	(\$9,624)
2020	(9,624)
2021	(9,624)
2022	(9,624)
2023	(9,620)
Thereafter	(54,168)
<b>Total</b>	<b>(\$102,284)</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,624
Pension Expense/Income	(9,624)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97062  
 Submission Unit Name: ED POWER

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	64,939	126,282
<b>Total</b>	<b>\$64,939</b>	<b>\$126,282</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	
2019	(\$6,244)
2020	(6,244)
2021	(6,244)
2022	(6,244)
2023	(6,240)
Thereafter	(30,127)
<b>Total</b>	<b>(\$61,343)</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,244
Pension Expense/Income	(6,244)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97063  
 Submission Unit Name: THUR GOOD MARSHALL LEADERSHIP ACADEMY

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	13,714	31,822
<b>Total</b>	<b>\$13,714</b>	<b>\$31,822</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	
2019	(\$1,486)
2020	(1,486)
2021	(1,486)
2022	(1,486)
2023	(1,481)
Thereafter	(10,683)
<b>Total</b>	<b>(\$18,108)</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,486
Pension Expense/Income	(1,486)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97064  
 Submission Unit Name: PHALEN LEADERSHIP ACADEMIES

Wages: \$1,202,606      Proportionate Share: 0.0003300

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$21,894	(\$155,031)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,472	\$50,928
Net Difference Between Projected and Actual	0	275,537
Change of Assumptions	203,535	85,881
Changes in Proportion and Differences Between	72,107	33,170
<b>Total</b>	<b>\$320,114</b>	<b>\$445,516</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,023
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,510
<b>Total</b>	<b>\$9,533</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,144

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$55,990)
2020	(47,764)
2021	(45,499)
2022	(62,445)
2023	15,956
Thereafter	70,340
<b>Total</b>	<b>(\$125,402)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$286,724	(\$155,031)	(\$511,311)

# TRF 1996 Net Pension Liability - Unaudited

## PHALEN LEADERSHIP ACADEMIES - 97064

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$21,894</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,797
- Net Difference Between Projected and Actual Investment	(310,401)
- Change of Assumptions	157,694
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,596
Pension Expense/Income	9,533
Contributions	(66,144)
Total Activity in FY 2018	(176,925)
Net Pension Liability as of June 30, 2021	<b>(\$155,031)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97065  
 Submission Unit Name: INSPIRE ACADEMY

Wages: \$48,901      Proportionate Share: 0.0000134

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$1,676	(\$6,295)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,806	\$2,068
Net Difference Between Projected and Actual	0	11,188
Change of Assumptions	8,265	3,487
Changes in Proportion and Differences Between	12,419	13,781
<b>Total</b>	<b>\$22,490</b>	<b>\$30,524</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$163
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	174
<b>Total</b>	<b>\$337</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,690

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$2,321)
2020	(1,987)
2021	(1,895)
2022	(2,583)
2023	592
Thereafter	160
<b>Total</b>	<b>(\$8,034)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,643	(\$6,295)	(\$20,762)

# TRF 1996 Net Pension Liability - Unaudited

## INSPIRE ACADEMY - 97065

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$1,676</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,360
- Net Difference Between Projected and Actual Investment	(13,857)
- Change of Assumptions	7,843
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,964)
Pension Expense/Income	337
Contributions	(2,690)
Total Activity in FY 2018	(7,971)
Net Pension Liability as of June 30, 2021	<b>(\$6,295)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97066  
 Submission Unit Name: INDIANA MATH & SCIENCE ACADEMY SOUTH

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	127,281	168,238
<b>Total</b>	<b>\$127,281</b>	<b>\$168,238</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	
2019	(\$3,422)
2020	(3,422)
2021	(3,422)
2022	(3,422)
2023	(3,430)
Thereafter	(23,839)
<b>Total</b>	<b>(\$40,957)</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,422
Pension Expense/Income	(3,422)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97067  
 Submission Unit Name: CARPE DIEM INDIANA INC.

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	8,543	18,288
<b>Total</b>	<b>\$8,543</b>	<b>\$18,288</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	
2019	(\$1,097)
2020	(1,097)
2021	(1,097)
2022	(1,097)
2023	(1,097)
Thereafter	(4,260)
<b>Total</b>	<b>(\$9,745)</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,097
Pension Expense/Income	(1,097)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97068  
 Submission Unit Name: INDIANA COLLEGE PREPARATORY SCHOOL

Wages: \$0 Proportionate Share: -

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

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	52,384	94,385
<b>Total</b>	<b>\$52,384</b>	<b>\$94,385</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	
2019	(5,172)
2020	(5,172)
2021	(5,172)
2022	(5,172)
2023	(5,172)
Thereafter	(16,141)
<b>Total</b>	<b>(52,001)</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,172
Pension Expense/Income	(5,172)
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97069  
 Submission Unit Name: DUGGER UNION COMMUNITY SCHOOLS

Wages: \$1,684,687      Proportionate Share: 0.0004622

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$35,954	(\$217,138)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,288	\$71,330
Net Difference Between Projected and Actual	0	385,919
Change of Assumptions	285,072	120,285
Changes in Proportion and Differences Between	82,781	42,266
<b>Total</b>	<b>\$430,141</b>	<b>\$619,800</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,635
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,867
<b>Total</b>	<b>\$10,502</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$92,659

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$81,272)
2020	(69,750)
2021	(66,578)
2022	(90,312)
2023	19,502
Thereafter	98,751
<b>Total</b>	<b>(\$189,659)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$401,587	(\$217,138)	(\$716,146)

# TRF 1996 Net Pension Liability - Unaudited

## DUGGER UNION COMMUNITY SCHOOLS - 97069

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$35,954</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,209
- Net Difference Between Projected and Actual Investment	(443,174)
- Change of Assumptions	230,540
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,510)
Pension Expense/Income	10,502
Contributions	(92,659)
Total Activity in FY 2018	(253,092)
Net Pension Liability as of June 30, 2021	<b>(\$217,138)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97070  
 Submission Unit Name: ALTERNATIVE IN EDUCATION

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$6,282	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	18,166	48,349
<b>Total</b>	<b>\$18,166</b>	<b>\$48,349</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	(3,389)
<b>Total</b>	<b>(\$3,389)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,390)
2020	(3,390)
2021	(3,390)
2022	(3,390)
2023	(3,390)
Thereafter	(13,233)
<b>Total</b>	<b>(\$30,183)</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, 2020</b>	<b>\$6,282</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,828
- Net Difference Between Projected and Actual Investment	(10,004)
- Change of Assumptions	11,488
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,205)
Pension Expense/Income	(3,389)
Contributions	0
Total Activity in FY 2018	(6,282)
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97071  
 Submission Unit Name: PHALEN LEADERSHIP ACADEMIES FRANCIS SCOTT KEY #103

Wages: \$1,588,126      Proportionate Share: 0.0004357

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$30,007	(\$204,688)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,716	\$67,240
Net Difference Between Projected and Actual	0	363,793
Change of Assumptions	268,728	113,388
Changes in Proportion and Differences Between	87,696	44,703
<b>Total</b>	<b>\$415,140</b>	<b>\$589,124</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,311
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,248
<b>Total</b>	<b>\$10,559</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,346

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$75,952)
2020	(65,091)
2021	(62,100)
2022	(84,474)
2023	19,044
Thereafter	94,589
<b>Total</b>	<b>(\$173,984)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$378,563	(\$204,688)	(\$675,086)

**TRF 1996 Net Pension Liability - Unaudited**  
**PHALEN LEADERSHIP ACADEMIES FRANCIS SCOTT KEY #103 - 97071**

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$30,007</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,423
- Net Difference Between Projected and Actual Investment	(411,578)
- Change of Assumptions	210,218
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,029
Pension Expense/Income	10,559
Contributions	(87,346)
Total Activity in FY 2018	(234,695)
Net Pension Liability as of June 30, 2021	<b>(\$204,688)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97072  
 Submission Unit Name: GOODWILL LEADS INC

Wages: \$1,191,192      Proportionate Share: 0.0003268

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$24,466	(\$153,528)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,041	\$50,434
Net Difference Between Projected and Actual	0	272,865
Change of Assumptions	201,561	85,048
Changes in Proportion and Differences Between	69,968	34,897
<b>Total</b>	<b>\$315,570</b>	<b>\$443,244</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,984
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,469
<b>Total</b>	<b>\$8,453</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,995

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$56,435)
2020	(48,288)
2021	(46,045)
2022	(62,827)
2023	14,818
Thereafter	71,103
<b>Total</b>	<b>(\$127,674)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$283,944	(\$153,528)	(\$506,353)

# TRF 1996 Net Pension Liability - Unaudited

## GOODWILL LEADS INC - 97072

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$24,466</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,884
- Net Difference Between Projected and Actual Investment	(311,825)
- Change of Assumptions	161,257
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,768)
Pension Expense/Income	8,453
Contributions	(62,995)
Total Activity in FY 2018	(177,994)
Net Pension Liability as of June 30, 2021	<b>(\$153,528)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97073  
 Submission Unit Name: ENLACE ACADEMY

Wages: \$529,078      Proportionate Share: 0.0001452

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$8,815	(\$68,214)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,568	\$22,408
Net Difference Between Projected and Actual	0	121,236
Change of Assumptions	89,555	37,787
Changes in Proportion and Differences Between	27,795	19,939
<b>Total</b>	<b>\$136,918</b>	<b>\$201,370</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,770
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	811
<b>Total</b>	<b>\$2,581</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,099

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$26,248)
2020	(22,628)
2021	(21,631)
2022	(29,088)
2023	5,411
Thereafter	29,732
<b>Total</b>	<b>(\$64,452)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$126,159	(\$68,214)	(\$224,977)

# TRF 1996 Net Pension Liability - Unaudited

## ENLACE ACADEMY - 97073

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$8,815</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,951
- Net Difference Between Projected and Actual Investment	(135,274)
- Change of Assumptions	67,890
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,922
Pension Expense/Income	2,581
Contributions	(29,099)
Total Activity in FY 2018	(77,029)
Net Pension Liability as of June 30, 2021	<b>(\$68,214)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97074  
 Submission Unit Name: NORTHERN RUSH COUNTY SCHOOLS

Wages: \$505,531      Proportionate Share: 0.0001387

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$12,424	(\$65,160)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,692	\$21,405
Net Difference Between Projected and Actual	0	115,809
Change of Assumptions	85,546	36,096
Changes in Proportion and Differences Between	45,796	59,340
<b>Total</b>	<b>\$150,034</b>	<b>\$232,650</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,691
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,147)
<b>Total</b>	<b>(\$456)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,803

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$27,993)
2020	(24,536)
2021	(23,584)
2022	(30,706)
2023	2,248
Thereafter	21,955
<b>Total</b>	<b>(\$82,616)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$120,511	(\$65,160)	(\$214,906)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHERN RUSH COUNTY SCHOOLS - 97074

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$12,424</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,725
- Net Difference Between Projected and Actual Investment	(135,593)
- Change of Assumptions	72,171
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,628)
Pension Expense/Income	(456)
Contributions	(27,803)
Total Activity in FY 2018	(77,584)
Net Pension Liability as of June 30, 2021	<b>(\$65,160)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97075  
 Submission Unit Name: GLOBAL PREPARATORY ACADEMY

Wages: \$142,627      Proportionate Share: 0.0000391

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,071	(\$18,369)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,269	\$6,034
Net Difference Between Projected and Actual	0	32,647
Change of Assumptions	24,116	10,176
Changes in Proportion and Differences Between	15,368	12,799
<b>Total</b>	<b>\$44,753</b>	<b>\$61,656</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	197
<b>Total</b>	<b>\$674</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,845

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$7,088)
2020	(6,113)
2021	(5,845)
2022	(7,853)
2023	1,437
Thereafter	8,559
<b>Total</b>	<b>(\$16,903)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,972	(\$18,369)	(\$60,583)

# TRF 1996 Net Pension Liability - Unaudited

## GLOBAL PREPARATORY ACADEMY - 97075

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$3,071</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,040
- Net Difference Between Projected and Actual Investment	(37,537)
- Change of Assumptions	19,556
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(328)
Pension Expense/Income	674
Contributions	(7,845)
Total Activity in FY 2018	(21,440)
Net Pension Liability as of June 30, 2021	<b>(\$18,369)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97076  
 Submission Unit Name: SEVEN OAKS CLASSICAL SCHOOLS

Wages: \$126,326 Proportionate Share: 0.0000347

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,453	(\$16,302)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,676	\$5,355
Net Difference Between Projected and Actual	0	28,973
Change of Assumptions	21,402	9,030
Changes in Proportion and Differences Between	10,806	6,741
<b>Total</b>	<b>\$36,884</b>	<b>\$50,099</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$423
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	501
<b>Total</b>	<b>\$924</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,948

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,966)
2020	(5,101)
2021	(4,863)
2022	(6,645)
2023	1,600
Thereafter	7,760
<b>Total</b>	<b>(\$13,215)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,149	(\$16,302)	(\$53,765)

# TRF 1996 Net Pension Liability - Unaudited

## SEVEN OAKS CLASSICAL SCHOOLS - 97076

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$3,453</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,723
- Net Difference Between Projected and Actual Investment	(34,471)
- Change of Assumptions	18,686
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,669)
Pension Expense/Income	924
Contributions	(6,948)
Total Activity in FY 2018	(19,755)
Net Pension Liability as of June 30, 2021	<b>(\$16,302)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97078  
 Submission Unit Name: COLD SPRING SCHOOL INC

Wages: \$1,520,035      Proportionate Share: 0.0004171

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$30,303	(\$195,950)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,210	\$64,370
Net Difference Between Projected and Actual	0	348,262
Change of Assumptions	257,256	108,548
Changes in Proportion and Differences Between	90,913	41,963
<b>Total</b>	<b>\$404,379</b>	<b>\$563,143</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,085
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,451
<b>Total</b>	<b>\$10,536</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,601

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$72,281)
2020	(61,883)
2021	(59,020)
2022	(80,439)
2023	18,660
Thereafter	96,199
<b>Total</b>	<b>(\$158,764)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$362,402	(\$195,950)	(\$646,266)

# TRF 1996 Net Pension Liability - Unaudited

## COLD SPRING SCHOOL INC - 97078

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$30,303</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,251
- Net Difference Between Projected and Actual Investment	(396,519)
- Change of Assumptions	204,128
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48)
Pension Expense/Income	10,536
Contributions	(83,601)
Total Activity in FY 2018	(226,253)
Net Pension Liability as of June 30, 2021	<b>(\$195,950)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97079  
 Submission Unit Name: STEEL CITY ACADEMY

Wages: \$102,500      Proportionate Share: 0.0000281

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,315	(\$13,201)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,787	\$4,337
Net Difference Between Projected and Actual	0	23,462
Change of Assumptions	17,331	7,313
Changes in Proportion and Differences Between	6,694	3,768
<b>Total</b>	<b>\$27,812</b>	<b>\$38,880</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$343
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	346
<b>Total</b>	<b>\$689</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,638

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$4,890)
2020	(4,189)
2021	(3,997)
2022	(5,440)
2023	1,237
Thereafter	6,211
<b>Total</b>	<b>(\$11,068)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,415	(\$13,201)	(\$43,539)

# TRF 1996 Net Pension Liability - Unaudited

STEEL CITY ACADEMY - 97079

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$2,315</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,072
- Net Difference Between Projected and Actual Investment	(27,148)
- Change of Assumptions	14,252
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(743)
Pension Expense/Income	689
Contributions	(5,638)
Total Activity in FY 2018	(15,516)
Net Pension Liability as of June 30, 2021	<b>(\$13,201)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97080  
 Submission Unit Name: INSIGHT SCHOOL OF INDIANA

Wages: \$911,520      Proportionate Share: 0.0002501

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$24,505	(\$117,495)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,704	\$38,597
Net Difference Between Projected and Actual	0	208,824
Change of Assumptions	154,255	65,087
Changes in Proportion and Differences Between	69,091	45,212
<b>Total</b>	<b>\$257,050</b>	<b>\$357,720</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,049
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,724
<b>Total</b>	<b>\$5,773</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,134

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$43,887)
2020	(37,653)
2021	(35,936)
2022	(48,779)
2023	10,642
Thereafter	54,943
<b>Total</b>	<b>(\$100,670)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$217,302	(\$117,495)	(\$387,512)

# TRF 1996 Net Pension Liability - Unaudited

INSIGHT SCHOOL OF INDIANA - 97080

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$24,505</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,445
- Net Difference Between Projected and Actual Investment	(247,846)
- Change of Assumptions	133,982
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,220)
Pension Expense/Income	5,773
Contributions	(50,134)
Total Activity in FY 2018	(142,000)
Net Pension Liability as of June 30, 2021	<b>(\$117,495)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97081  
 Submission Unit Name: PURDUE POLYTECHNIC HIGH SCHOOL INDIANAPOLIS

Wages: \$1,119,363      Proportionate Share: 0.0003071

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$21,091	(\$144,273)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,386	\$47,394
Net Difference Between Projected and Actual	0	256,417
Change of Assumptions	189,411	79,921
Changes in Proportion and Differences Between	67,780	23,488
<b>Total</b>	<b>\$298,577</b>	<b>\$407,220</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,744
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,723
<b>Total</b>	<b>\$9,467</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,565

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$51,509)
2020	(43,854)
2021	(41,746)
2022	(57,516)
2023	15,448
Thereafter	70,534
<b>Total</b>	<b>(\$108,643)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$266,827	(\$144,273)	(\$475,829)

**TRF 1996 Net Pension Liability - Unaudited**  
**PURDUE POLYTECHNIC HIGH SCHOOL INDIANAPOLIS - 97081**

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$21,091</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,989
- Net Difference Between Projected and Actual Investment	(290,003)
- Change of Assumptions	148,061
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,687
Pension Expense/Income	9,467
Contributions	(61,565)
Total Activity in FY 2018	(165,364)
Net Pension Liability as of June 30, 2021	<b>(\$144,273)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97082  
 Submission Unit Name: KINDEZI ACADEMY

Wages: \$156,198      Proportionate Share: 0.0000429

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,354	(\$20,154)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,781	\$6,621
Net Difference Between Projected and Actual	0	35,820
Change of Assumptions	26,460	11,164
Changes in Proportion and Differences Between	9,793	6,689
<b>Total</b>	<b>\$42,034</b>	<b>\$60,294</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$523
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	280
<b>Total</b>	<b>\$803</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,591

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$7,715)
2020	(6,646)
2021	(6,351)
2022	(8,554)
2023	1,638
Thereafter	9,368
<b>Total</b>	<b>(\$18,260)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,274	(\$20,154)	(\$66,470)

# TRF 1996 Net Pension Liability - Unaudited

KINDEZI ACADEMY - 97082

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$2,354</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,843
- Net Difference Between Projected and Actual Investment	(39,568)
- Change of Assumptions	19,600
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,405
Pension Expense/Income	803
Contributions	(8,591)
Total Activity in FY 2018	(22,508)
Net Pension Liability as of June 30, 2021	<b>(\$20,154)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97083  
 Submission Unit Name: EDISON SCHOOL OF THE ARTS

Wages: \$1,981,970      Proportionate Share: 0.0005438

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$43,319	(\$255,473)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,284	\$83,923
Net Difference Between Projected and Actual	0	454,052
Change of Assumptions	335,401	141,521
Changes in Proportion and Differences Between	135,210	63,849
<b>Total</b>	<b>\$543,895</b>	<b>\$743,345</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,629
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,935
<b>Total</b>	<b>\$16,564</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,863

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$91,413)
2020	(77,856)
2021	(74,124)
2022	(102,049)
2023	27,153
Thereafter	118,839
<b>Total</b>	<b>(\$199,450)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$472,486	(\$255,473)	(\$842,579)

# TRF 1996 Net Pension Liability - Unaudited

## EDISON SCHOOL OF THE ARTS - 97083

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$43,319</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,135
- Net Difference Between Projected and Actual Investment	(523,036)
- Change of Assumptions	273,103
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,695)
Pension Expense/Income	16,564
Contributions	(108,863)
Total Activity in FY 2018	(298,792)
Net Pension Liability as of June 30, 2021	<b>(\$255,473)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97084  
 Submission Unit Name: IGNITE ACHEIVEMENT ACADEMY

Wages: \$158,295      Proportionate Share: 0.0000434

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$6,329	(\$20,389)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,849	\$6,698
Net Difference Between Projected and Actual	0	36,237
Change of Assumptions	26,768	11,295
Changes in Proportion and Differences Between	59,905	62,143
<b>Total</b>	<b>\$92,522</b>	<b>\$116,373</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$529
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	586
<b>Total</b>	<b>\$1,115</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,706

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$7,501)
2020	(6,419)
2021	(6,122)
2022	(8,350)
2023	1,961
Thereafter	2,580
<b>Total</b>	<b>(\$23,851)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,709	(\$20,389)	(\$67,245)

# TRF 1996 Net Pension Liability - Unaudited

## IGNITE ACHEIVEMENT ACADEMY - 97084

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$6,329</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,053
- Net Difference Between Projected and Actual Investment	(46,315)
- Change of Assumptions	27,047
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,912)
Pension Expense/Income	1,115
Contributions	(8,706)
Total Activity in FY 2018	(26,718)
Net Pension Liability as of June 30, 2021	<b>(\$20,389)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97085  
 Submission Unit Name: NEAR EAST SIDE INNOVATION SCHOOL CORP

Wages: \$2,049,932      Proportionate Share: 0.0005625

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$41,761	(\$264,258)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,804	\$86,809
Net Difference Between Projected and Actual	0	469,666
Change of Assumptions	346,934	146,387
Changes in Proportion and Differences Between	136,982	61,390
<b>Total</b>	<b>\$559,720</b>	<b>\$764,252</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,857
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,352
<b>Total</b>	<b>\$17,209</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,747

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$94,481)
2020	(80,458)
2021	(76,597)
2022	(105,483)
2023	28,162
Thereafter	124,325
<b>Total</b>	<b>(\$204,532)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$488,734	(\$264,258)	(\$871,553)

# TRF 1996 Net Pension Liability - Unaudited

NEAR EAST SIDE INNOVATION SCHOOL CORP - 97085

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$41,761</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,331
- Net Difference Between Projected and Actual Investment	(536,168)
- Change of Assumptions	276,919
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,563)
Pension Expense/Income	17,209
Contributions	(112,747)
Total Activity in FY 2018	(306,019)
Net Pension Liability as of June 30, 2021	<b>(\$264,258)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97086  
 Submission Unit Name: OTWELL MILLER ACADEMY, INC

Wages: \$353,699      Proportionate Share: 0.0000970

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$5,588	(\$45,570)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,072	\$14,970
Net Difference Between Projected and Actual	0	80,991
Change of Assumptions	59,827	25,244
Changes in Proportion and Differences Between	23,715	9,436
<b>Total</b>	<b>\$96,614</b>	<b>\$130,641</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,182
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,847
<b>Total</b>	<b>\$3,029</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,453

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$16,233)
2020	(13,815)
2021	(13,149)
2022	(18,130)
2023	4,916
Thereafter	22,384
<b>Total</b>	<b>(\$34,027)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$84,279	(\$45,570)	(\$150,295)

# TRF 1996 Net Pension Liability - Unaudited

OTWELL MILLER ACADEMY, INC - 97086

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$5,588</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,845
- Net Difference Between Projected and Actual Investment	(89,890)
- Change of Assumptions	44,803
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,508
Pension Expense/Income	3,029
Contributions	(19,453)
Total Activity in FY 2018	(51,158)
Net Pension Liability as of June 30, 2021	<b>(\$45,570)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97087  
 Submission Unit Name: CANAAN COMMUNITY ACADEMY

Wages: \$157,434      Proportionate Share: 0.0000432

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,889	(\$20,295)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,822	\$6,667
Net Difference Between Projected and Actual	0	36,070
Change of Assumptions	26,645	11,243
Changes in Proportion and Differences Between	12,295	7,834
<b>Total</b>	<b>\$44,762</b>	<b>\$61,814</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$527
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	599
<b>Total</b>	<b>\$1,126</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,659

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$7,451)
2020	(6,374)
2021	(6,078)
2022	(8,296)
2023	1,968
Thereafter	9,179
<b>Total</b>	<b>(\$17,052)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,535	(\$20,295)	(\$66,935)

# TRF 1996 Net Pension Liability - Unaudited

## CANAAN COMMUNITY ACADEMY - 97087

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$3,889</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,240
- Net Difference Between Projected and Actual Investment	(42,263)
- Change of Assumptions	22,514
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,142)
Pension Expense/Income	1,126
Contributions	(8,659)
Total Activity in FY 2018	(24,184)
Net Pension Liability as of June 30, 2021	<b>(\$20,295)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97088  
 Submission Unit Name: TRIVAL ACADEMY: INDY

Wages: \$347,692      Proportionate Share: 0.0000954

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,687	(\$44,818)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,856	\$14,723
Net Difference Between Projected and Actual	0	79,655
Change of Assumptions	58,840	24,827
Changes in Proportion and Differences Between	25,547	7,543
<b>Total</b>	<b>\$97,243</b>	<b>\$126,748</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,163
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,059
<b>Total</b>	<b>\$3,222</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,123

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$15,719)
2020	(13,341)
2021	(12,686)
2022	(17,585)
2023	5,081
Thereafter	24,745
<b>Total</b>	<b>(\$29,505)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$82,889	(\$44,818)	(\$147,815)

# TRF 1996 Net Pension Liability - Unaudited

TRIVAL ACADEMY: INDY - 97088

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$3,687</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,901
- Net Difference Between Projected and Actual Investment	(85,526)
- Change of Assumptions	40,755
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,266
Pension Expense/Income	3,222
Contributions	(19,123)
Total Activity in FY 2018	(48,505)
Net Pension Liability as of June 30, 2021	<b>(\$44,818)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97090  
 Submission Unit Name: SUPER SCHOOL INC

Wages: \$1,562,244      Proportionate Share: 0.0004286

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$32,377	(\$201,353)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,759	\$66,145
Net Difference Between Projected and Actual	0	357,864
Change of Assumptions	264,348	111,541
Changes in Proportion and Differences Between	109,356	47,070
<b>Total</b>	<b>\$431,463</b>	<b>\$582,620</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,225
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,639
<b>Total</b>	<b>\$12,864</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,923

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$72,239)
2020	(61,555)
2021	(58,613)
2022	(80,622)
2023	21,209
Thereafter	100,663
<b>Total</b>	<b>(\$151,157)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$372,394	(\$201,353)	(\$664,085)

# TRF 1996 Net Pension Liability - Unaudited

SUPER SCHOOL INC - 97090

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$32,377</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,268
- Net Difference Between Projected and Actual Investment	(409,422)
- Change of Assumptions	212,018
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,535)
Pension Expense/Income	12,864
Contributions	(85,923)
Total Activity in FY 2018	(233,730)
Net Pension Liability as of June 30, 2021	<b>(\$201,353)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97091  
 Submission Unit Name: EAST CHICAGO FOCUS ACADEMY

Wages: \$113,561      Proportionate Share: 0.0000312

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$3,687	(\$14,658)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,205	\$4,815
Net Difference Between Projected and Actual	0	26,051
Change of Assumptions	19,243	8,120
Changes in Proportion and Differences Between	13,851	15,936
<b>Total</b>	<b>\$37,299</b>	<b>\$54,922</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$380
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(166)
<b>Total</b>	<b>\$214</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,424

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$5,981)
2020	(5,203)
2021	(4,989)
2022	(6,591)
2023	822
Thereafter	4,319
<b>Total</b>	<b>(\$17,623)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,108	(\$14,658)	(\$48,342)

# TRF 1996 Net Pension Liability - Unaudited

EAST CHICAGO FOCUS ACADEMY - 97091

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$3,687</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,158
- Net Difference Between Projected and Actual Investment	(31,922)
- Change of Assumptions	17,865
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,236)
Pension Expense/Income	214
Contributions	(4,424)
Total Activity in FY 2018	(18,345)
Net Pension Liability as of June 30, 2021	<b>(\$14,658)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97092  
 Submission Unit Name: INVENT LEARNING HUB

Wages: \$130,110      Proportionate Share: 0.0000357

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$2,821	(\$16,772)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,811	\$5,509
Net Difference Between Projected and Actual	0	29,808
Change of Assumptions	22,019	9,291
Changes in Proportion and Differences Between	5,784	2,270
<b>Total</b>	<b>\$32,614</b>	<b>\$46,878</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$435
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	412
<b>Total</b>	<b>\$847</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,156

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$6,242)
2020	(5,352)
2021	(5,107)
2022	(6,941)
2023	1,541
Thereafter	7,837
<b>Total</b>	<b>(\$14,264)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,018	(\$16,772)	(\$55,315)

# TRF 1996 Net Pension Liability - Unaudited

## INVENT LEARNING HUB - 97092

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$2,821</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,716
- Net Difference Between Projected and Actual Investment	(34,301)
- Change of Assumptions	17,888
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(587)
Pension Expense/Income	847
Contributions	(7,156)
Total Activity in FY 2018	(19,593)
Net Pension Liability as of June 30, 2021	<b>(\$16,772)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97093  
 Submission Unit Name: DYNAMIC MINDS ACADEMY

Wages: \$222,050      Proportionate Share: 0.0000609

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$4,754	(\$28,610)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,207	\$9,399
Net Difference Between Projected and Actual	0	50,849
Change of Assumptions	37,561	15,849
Changes in Proportion and Differences Between	9,748	2,805
<b>Total</b>	<b>\$55,516</b>	<b>\$78,902</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$742
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	812
<b>Total</b>	<b>\$1,554</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,212

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$10,541)
2020	(9,023)
2021	(8,605)
2022	(11,732)
2023	2,737
Thereafter	13,778
<b>Total</b>	<b>(\$23,386)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$52,914	(\$28,610)	(\$94,360)

# TRF 1996 Net Pension Liability - Unaudited

## DYNAMIC MINDS ACADEMY - 97093

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$4,754</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,246
- Net Difference Between Projected and Actual Investment	(58,420)
- Change of Assumptions	30,407
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(939)
Pension Expense/Income	1,554
Contributions	(12,212)
Total Activity in FY 2018	(33,364)
Net Pension Liability as of June 30, 2021	<b>(\$28,610)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97094  
 Submission Unit Name: GEO ACADEMIES, INC

Wages: \$435,720      Proportionate Share: 0.0001196

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	(\$56,187)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,118	\$18,457
Net Difference Between Projected and Actual	0	99,861
Change of Assumptions	73,766	31,125
Changes in Proportion and Differences Between	23,606	207
<b>Total</b>	<b>\$113,490</b>	<b>\$149,650</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,458
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,480
<b>Total</b>	<b>\$3,938</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,965

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$19,809)
2020	(16,827)
2021	(16,006)
2022	(22,148)
2023	6,268
Thereafter	32,362
<b>Total</b>	<b>(\$36,160)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$103,916	(\$56,187)	(\$185,312)

# TRF 1996 Net Pension Liability - Unaudited

GEO ACADEMIES, INC - 97094

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,339)
- Net Difference Between Projected and Actual Investment	(99,861)
- Change of Assumptions	42,641
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,399
Pension Expense/Income	3,938
Contributions	(23,965)
Total Activity in FY 2018	(56,187)
Net Pension Liability as of June 30, 2021	<b>(\$56,187)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97095  
 Submission Unit Name: PHALEN LEADERSHIP ACADAMIES - LOUIS B RUSSEL JR #48

Wages: \$686,669 Proportionate Share: 0.0001884

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	(\$88,509)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,389	\$29,075
Net Difference Between Projected and Actual	0	157,307
Change of Assumptions	116,200	49,030
Changes in Proportion and Differences Between	37,185	2,937
<b>Total</b>	<b>\$178,774</b>	<b>\$238,349</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,297
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,631
<b>Total</b>	<b>\$5,928</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,862

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$31,481)
2020	(26,784)
2021	(25,491)
2022	(35,166)
2023	9,596
Thereafter	49,751
<b>Total</b>	<b>(\$59,575)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$163,693	(\$88,509)	(\$291,912)

# TRF 1996 Net Pension Liability - Unaudited

## PHALEN LEADERSHIP ACADAMIES - LOUIS B RUSSEL JR #48 - 97095

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,686)
- Net Difference Between Projected and Actual Investment	(157,307)
- Change of Assumptions	67,170
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,248
Pension Expense/Income	5,928
Contributions	(34,862)
Total Activity in FY 2018	(88,509)
Net Pension Liability as of June 30, 2021	<b>(\$88,509)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97096  
 Submission Unit Name: SANKOFA SCHOOL OF SUCCESS, INC,

Wages: \$1,284,952      Proportionate Share: 0.0003526

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	(\$165,649)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,517	\$54,416
Net Difference Between Projected and Actual	0	294,407
Change of Assumptions	217,474	91,762
Changes in Proportion and Differences Between	69,594	3,253
<b>Total</b>	<b>\$334,585</b>	<b>\$443,838</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,298
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,035
<b>Total</b>	<b>\$11,333</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,729

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$58,678)
2020	(49,888)
2021	(47,468)
2022	(65,575)
2023	18,199
Thereafter	94,157
<b>Total</b>	<b>(\$109,253)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$306,360	(\$165,649)	(\$546,328)

# TRF 1996 Net Pension Liability - Unaudited

SANKOFA SCHOOL OF SUCCESS, INC, - 97096

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,899)
- Net Difference Between Projected and Actual Investment	(294,407)
- Change of Assumptions	125,712
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,341
Pension Expense/Income	11,333
Contributions	(67,729)
Total Activity in FY 2018	(165,649)
Net Pension Liability as of June 30, 2021	(\$165,649)

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97097  
 Submission Unit Name: INDIANAPOLIS (INDY) STEAM ACADEMY

Wages: \$79,166      Proportionate Share: 0.0000217

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	(\$10,194)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,924	\$3,349
Net Difference Between Projected and Actual	0	18,119
Change of Assumptions	13,384	5,647
Changes in Proportion and Differences Between	4,283	33
<b>Total</b>	<b>\$20,591</b>	<b>\$27,148</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$265
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	452
<b>Total</b>	<b>\$717</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,354

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$3,593)
2020	(3,052)
2021	(2,903)
2022	(4,018)
2023	1,138
Thereafter	5,871
<b>Total</b>	<b>(\$6,557)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,854	(\$10,194)	(\$33,623)

# TRF 1996 Net Pension Liability - Unaudited

## INDIANAPOLIS (INDY) STEAM ACADEMY - 97097

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(425)
- Net Difference Between Projected and Actual Investment	(18,119)
- Change of Assumptions	7,737
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,250
Pension Expense/Income	717
Contributions	(4,354)
Total Activity in FY 2018	(10,194)
Net Pension Liability as of June 30, 2021	<b>(\$10,194)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 97098  
 Submission Unit Name: VANGUARD COLLEGIATE OF INDIANAPOLIS

Wages: \$398,511      Proportionate Share: 0.0001093

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$0	(\$51,348)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,730	\$16,868
Net Difference Between Projected and Actual	0	91,261
Change of Assumptions	67,413	28,445
Changes in Proportion and Differences Between	21,573	15,586
<b>Total</b>	<b>\$103,716</b>	<b>\$152,160</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,332
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	635
<b>Total</b>	<b>\$1,967</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,871

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$19,735)
2020	(17,010)
2021	(16,260)
2022	(21,873)
2023	4,096
Thereafter	22,338
<b>Total</b>	<b>(\$48,444)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$94,966	(\$51,348)	(\$169,352)

# TRF 1996 Net Pension Liability - Unaudited

VANGUARD COLLEGIATE OF INDIANAPOLIS - 97098

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,138)
- Net Difference Between Projected and Actual Investment	(91,261)
- Change of Assumptions	38,968
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,987
Pension Expense/Income	1,967
Contributions	(4,871)
Total Activity in FY 2018	(51,348)
Net Pension Liability as of June 30, 2021	<b>(\$51,348)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 99000  
 Submission Unit Name: STATE AUDITOR

Wages: \$11,199,679      Proportionate Share: 0.0030730

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$251,936	(\$1,443,671)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$414,127	\$474,247
Net Difference Between Projected and Actual	0	2,565,836
Change of Assumptions	1,895,340	799,731
Changes in Proportion and Differences Between	109,047,381	306,328
<b>Total</b>	<b>\$111,356,848</b>	<b>\$4,146,142</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,462
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,470,525
<b>Total</b>	<b>\$13,507,987</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$604,487

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$12,897,816
2020	12,974,422
2021	12,995,514
2022	12,837,709
2023	13,567,819
Thereafter	41,937,426
<b>Total</b>	<b>\$107,210,706</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,670,009	(\$1,443,671)	(\$4,761,393)

# TRF 1996 Net Pension Liability - Unaudited

STATE AUDITOR - 99000

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$251,936</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	334,040
- Net Difference Between Projected and Actual Investment	(2,967,031)
- Change of Assumptions	1,556,353
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,522,469)
Pension Expense/Income	13,507,987
Contributions	(604,487)
Total Activity in FY 2018	(1,695,607)
Net Pension Liability as of June 30, 2021	<b>(\$1,443,671)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 99011  
 Submission Unit Name: INDIANA STATE TEACHERS RETIREMENT FUND

Wages: \$0 Proportionate Share: -

	June 30, 2020	June 30, 2021
<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>2019</b>	\$0
<b>2020</b>	0
<b>2021</b>	0
<b>2022</b>	0
<b>2023</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, 2020</b>	<b>\$0</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2018	0
Net Pension Liability as of June 30, 2021	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 99019  
 Submission Unit Name: BALL STATE UNIVERSITY

Wages: \$23,242,712      Proportionate Share: 0.0063773

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$526,240	(\$2,996,005)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$859,425	\$984,189
Net Difference Between Projected and Actual	0	5,324,798
Change of Assumptions	3,933,340	1,659,656
Changes in Proportion and Differences Between	469,052	1,354,837
<b>Total</b>	<b>\$5,261,817</b>	<b>\$9,323,480</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,744
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(106,341)
<b>Total</b>	<b>(\$28,597)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,272,852

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$1,294,863)
2020	(1,135,884)
2021	(1,092,112)
2022	(1,419,600)
2023	95,581
Thereafter	785,215
<b>Total</b>	<b>(\$4,061,663)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,540,986	(\$2,996,005)	(\$9,881,168)

# TRF 1996 Net Pension Liability - Unaudited

BALL STATE UNIVERSITY - 99019

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$526,240</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	698,554
- Net Difference Between Projected and Actual Investment	(6,162,810)
- Change of Assumptions	3,236,081
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,379
Pension Expense/Income	(28,597)
Contributions	(1,272,852)
Total Activity in FY 2018	(3,522,245)
Net Pension Liability as of June 30, 2021	<b>(\$2,996,005)</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2021

Submission Unit #: 99022  
 Submission Unit Name: VINCENNES UNIVERSITY

Wages: \$447,309      Proportionate Share: 0.0001227

	June 30, 2020	June 30, 2021
Net Pension Liability/(Asset)	\$11,870	(\$57,643)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,535	\$18,936
Net Difference Between Projected and Actual	0	102,450
Change of Assumptions	75,678	31,932
Changes in Proportion and Differences Between	4,520,549	105,053
<b>Total</b>	<b>\$4,612,762</b>	<b>\$258,371</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,496
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	465,704
<b>Total</b>	<b>\$467,200</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,024,602

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$442,835
2020	445,893
2021	446,736
2022	440,435
2023	469,585
Thereafter	2,108,907
<b>Total</b>	<b>\$4,354,391</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$106,609	(\$57,643)	(\$190,115)

# TRF 1996 Net Pension Liability - Unaudited

## VINCENNES UNIVERSITY - 99022

<b>Net Pension Liability as of June 30, 2020</b>	<b>\$11,870</b>
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,170
- Net Difference Between Projected and Actual Investment	(121,353)
- Change of Assumptions	65,455
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,527,617
Pension Expense/Income	467,200
Contributions	(5,024,602)
Total Activity in FY 2018	(69,513)
Net Pension Liability as of June 30, 2021	<b>(\$57,643)</b>