

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$3,553,290 Proportionate Share: 0.0005290

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,701,845	\$2,132,391

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$218,544	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	282,336	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	117,127	23,006
Total	\$618,007	\$23,006

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$712,897
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,668
Total	\$768,565

PERF Net Pension Liability - Unaudited

INDIANA PORT COMMISSION - 105000

Net Pension Liability as of June 30, 2023	\$1,701,845
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	183,725
- Net Difference Between Projected and Actual Investment	(107,731)
- Change of Assumptions	(92,805)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,345
Pension Expense/(Income)	768,565
Contributions	(393,553)
Total Activity in FY 2024	430,546
Net Pension Liability as of June 30, 2024	\$2,132,391

Supplemental Information

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

\$393,553

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$117,539
2026	377,027
2027	117,877
2028	(17,442)
2029	0
Thereafter	0
Total	\$595,001

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,397,205	\$2,132,391	\$1,080,723

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$5,950,906 Proportionate Share: 0.0008860

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,119,578	\$3,571,453

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$366,030	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	472,873	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,444	0
Total	\$934,347	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,194,001
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,116
Total	\$1,198,117

PERF Net Pension Liability - Unaudited

STATE FAIR COMMISSION - 150000

Net Pension Liability as of June 30, 2023	\$3,119,578
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	302,204
- Net Difference Between Projected and Actual Investment	(242,143)
- Change of Assumptions	(170,117)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,093
Pension Expense/(Income)	1,198,117
Contributions	(666,279)
Total Activity in FY 2024	451,875
Net Pension Liability as of June 30, 2024	\$3,571,453

Supplemental Information

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

\$666,279

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$222,661
2026	577,958
2027	162,941
2028	(29,213)
2029	0
Thereafter	0
Total	\$934,347

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,689,836	\$3,571,453	\$1,810,058

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$57,452,325 Proportionate Share: 0.0085536

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$33,666,317	\$34,479,432

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,533,722	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,565,195	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	796,408	2,523,918
Total	\$8,895,325	\$2,523,918

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,527,096
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,809,906)
Total	\$9,717,190

PERF Net Pension Liability - Unaudited

INDIANAPOLIS PUBLIC SCHOOLS EDUCATION CENTER - 401000

Net Pension Liability as of June 30, 2023	\$33,666,317
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,844,920
- Net Difference Between Projected and Actual Investment	(3,151,217)
- Change of Assumptions	(1,835,891)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,025,932)
Pension Expense/(Income)	9,717,190
Contributions	(5,735,955)
Total Activity in FY 2024	813,115
Net Pension Liability as of June 30, 2024	\$34,479,432

Supplemental Information

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

\$5,735,955

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$727,067
2026	4,959,232
2027	967,139
2028	(282,031)
2029	0
Thereafter	0
Total	\$6,371,407

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$54,930,683	\$34,479,432	\$17,474,618

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$12,678,871 Proportionate Share: 0.0018876

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,401,859	\$7,608,887

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$779,818	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,007,443	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	160,766	50,717
Total	\$1,948,027	\$50,717

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,543,788
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,381)
Total	\$2,529,407

PERF Net Pension Liability - Unaudited

ALLEN COUNTY PUBLIC LIBRARY - 410000

Net Pension Liability as of June 30, 2023	\$6,401,859
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	648,838
- Net Difference Between Projected and Actual Investment	(459,881)
- Change of Assumptions	(349,106)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	211,845
Pension Expense/(Income)	2,529,407
Contributions	(1,374,075)
Total Activity in FY 2024	1,207,028
Net Pension Liability as of June 30, 2024	\$7,608,887

Supplemental Information

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

\$1,374,075

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$342,432
2026	1,246,137
2027	370,979
2028	(62,238)
2029	0
Thereafter	0
Total	\$1,897,310

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,122,049	\$7,608,887	\$3,856,281

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$51,753,665 Proportionate Share: 0.0077052

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$28,052,558	\$31,059,544

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,183,225	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,112,390	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	317,180	436,254
Total	\$7,612,795	\$436,254

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,383,766
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	153,268
Total	\$10,537,034

PERF Net Pension Liability - Unaudited

FT WAYNE COMMUNITY SCHOOLS - 412000

Net Pension Liability as of June 30, 2023	\$28,052,558
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,609,279
- Net Difference Between Projected and Actual Investment	(2,317,333)
- Change of Assumptions	(1,529,761)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(568,126)
Pension Expense/(Income)	10,537,034
Contributions	(5,724,107)
Total Activity in FY 2024	3,006,986
Net Pension Liability as of June 30, 2024	\$31,059,544

Supplemental Information

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

\$5,724,107

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,319,237
2026	4,830,663
2027	1,280,699
2028	(254,058)
2029	0
Thereafter	0
Total	\$7,176,541

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,482,311	\$31,059,544	\$15,741,375

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$18,126,355 Proportionate Share: 0.0026987

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$10,346,596	\$10,878,419

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,114,905	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,440,340	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	151,069	479,867
Total	\$2,706,314	\$479,867

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,636,851
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(356,962)
Total	\$3,279,889

PERF Net Pension Liability - Unaudited

CITY OF GARY - 415000

Net Pension Liability as of June 30, 2023	\$10,346,596
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	903,217
- Net Difference Between Projected and Actual Investment	(931,128)
- Change of Assumptions	(564,220)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(192,089)
Pension Expense/(Income)	3,279,889
Contributions	(1,963,846)
Total Activity in FY 2024	531,823
Net Pension Liability as of June 30, 2024	\$10,878,419

Supplemental Information

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

\$1,963,846

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$323,719
2026	1,620,421
2027	371,290
2028	(88,983)
2029	0
Thereafter	0
Total	\$2,226,447

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,330,882	\$10,878,419	\$5,513,322

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,066,777 Proportionate Share: 0.0001588

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$616,222	\$640,120

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,605	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	84,754	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,394	39,777
Total	\$151,753	\$39,777

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$214,004
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,258)
Total	\$188,746

PERF Net Pension Liability - Unaudited

GARY PUBLIC LIBRARY - 416000

Net Pension Liability as of June 30, 2023	\$616,222
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,997
- Net Difference Between Projected and Actual Investment	(56,486)
- Change of Assumptions	(33,604)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,867)
Pension Expense/(Income)	188,746
Contributions	(113,888)
Total Activity in FY 2024	23,898
Net Pension Liability as of June 30, 2024	\$640,120

Supplemental Information

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

\$113,888

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$8,729
2026	87,938
2027	20,545
2028	(5,236)
2029	0
Thereafter	0
Total	\$111,976

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,019,804	\$640,120	\$324,421

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$339,477 Proportionate Share: 0.0000505

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$182,467	\$203,565

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,863	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	26,953	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,081	4,486
Total	\$49,897	\$4,486

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,055
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,381)
Total	\$66,674

PERF Net Pension Liability - Unaudited

LOGANSPORT PUBLIC LIBRARY - 420000

Net Pension Liability as of June 30, 2023	\$182,467
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,130
- Net Difference Between Projected and Actual Investment	(14,869)
- Change of Assumptions	(9,950)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	134
Pension Expense/(Income)	66,674
Contributions	(38,021)
Total Activity in FY 2024	21,098
Net Pension Liability as of June 30, 2024	\$203,565

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,021

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$7,152
2026	31,249
2027	8,675
2028	(1,665)
2029	0
Thereafter	0
Total	\$45,411

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$324,308	\$203,565	\$103,169

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$3,349,519 Proportionate Share: 0.0004987

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,527,143	\$2,010,252

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$206,026	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	266,164	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	156,104	0
Total	\$628,294	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$672,064
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	92,587
Total	\$764,651

PERF Net Pension Liability - Unaudited

TOWN OF PENDLETON - 422000

Net Pension Liability as of June 30, 2023	\$1,527,143
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	174,781
- Net Difference Between Projected and Actual Investment	(83,861)
- Change of Assumptions	(83,278)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,527
Pension Expense/(Income)	764,651
Contributions	(374,711)
Total Activity in FY 2024	483,109
Net Pension Liability as of June 30, 2024	\$2,010,252

Supplemental Information

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

\$374,711

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$151,754
2026	370,869
2027	122,115
2028	(16,444)
2029	0
Thereafter	0
Total	\$628,294

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,202,620	\$2,010,252	\$1,018,822

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 423000

Submission Unit Name: PENN-HARRIS-MADISON SCHOOL CORPORATION

Wages: \$23,342,988

Proportionate Share:

0.0034753

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$11,821,857	\$14,008,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,435,740	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,854,824	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	384,172	61,061
Total	\$3,674,736	\$61,061

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,683,422
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,886)
Total	\$4,667,536

PERF Net Pension Liability - Unaudited

PENN-HARRIS-MADISON SCHOOL CORPORATION - 423000

Net Pension Liability as of June 30, 2023	\$11,821,857
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,193,869
- Net Difference Between Projected and Actual Investment	(854,778)
- Change of Assumptions	(644,669)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	423,699
Pension Expense/(Income)	4,667,536
Contributions	(2,598,632)
Total Activity in FY 2024	2,187,025
Net Pension Liability as of June 30, 2024	\$14,008,882

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,598,632

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$723,181
2026	2,313,593
2027	691,490
2028	(114,589)
2029	0
Thereafter	0
Total	\$3,613,675

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,318,159	\$14,008,882	\$7,099,881

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 424000
 Submission Unit Name: PERU UTILITIES

Wages: \$4,617,737 Proportionate Share: 0.0006875

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,297,596	\$2,771,302

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$284,025	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	366,930	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,475	22,546
Total	\$737,430	\$22,546

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$926,496
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,226
Total	\$945,722

PERF Net Pension Liability - Unaudited

PERU UTILITIES - 424000

Net Pension Liability as of June 30, 2023	\$2,297,596
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	237,017
- Net Difference Between Projected and Actual Investment	(159,685)
- Change of Assumptions	(125,292)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,978
Pension Expense/(Income)	945,722
Contributions	(509,034)
Total Activity in FY 2024	473,706
Net Pension Liability as of June 30, 2024	\$2,771,302

Supplemental Information

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

\$509,034

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$134,697
2026	461,560
2027	141,296
2028	(22,669)
2029	0
Thereafter	0
Total	\$714,884

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,415,082	\$2,771,302	\$1,404,531

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$17,058,747 Proportionate Share: 0.0025397

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$9,590,612	\$10,237,492

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,049,218	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,355,479	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,297	716,249
Total	\$2,437,994	\$716,249

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,422,578
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(414,858)
Total	\$3,007,720

PERF Net Pension Liability - Unaudited

VIGO COUNTY SCHOOL CORPORATION - 428000

Net Pension Liability as of June 30, 2023	\$9,590,612
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	852,997
- Net Difference Between Projected and Actual Investment	(842,715)
- Change of Assumptions	(522,995)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,413)
Pension Expense/(Income)	3,007,720
Contributions	(1,843,714)
Total Activity in FY 2024	646,880
Net Pension Liability as of June 30, 2024	\$10,237,492

Supplemental Information

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

\$1,843,714

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$48,017
2026	1,389,407
2027	368,061
2028	(83,740)
2029	0
Thereafter	0
Total	\$1,721,745

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,309,794	\$10,237,492	\$5,188,492

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$319,650 Proportionate Share: 0.0000476

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$165,173	\$191,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,665	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	25,405	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,349	569
Total	\$52,419	\$569

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,147
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,544
Total	\$67,691

PERF Net Pension Liability - Unaudited

TOWN OF FARMLAND - 431000

Net Pension Liability as of June 30, 2023	\$165,173
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,286
- Net Difference Between Projected and Actual Investment	(12,453)
- Change of Assumptions	(9,007)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14)
Pension Expense/(Income)	67,691
Contributions	(35,801)
Total Activity in FY 2024	26,702
Net Pension Liability as of June 30, 2024	\$191,875

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,801

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$11,269
2026	33,071
2027	9,079
2028	(1,569)
2029	0
Thereafter	0
Total	\$51,850

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$305,684	\$191,875	\$97,245

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 432000

Submission Unit Name: VIGO COUNTY PUBLIC LIBRARY

Wages: \$3,430,867

Proportionate Share: 0.0005108

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,898,429	\$2,059,027

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$211,025	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	272,622	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,939	64,779
Total	\$496,586	\$64,779

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$688,370
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,533)
Total	\$673,837

PERF Net Pension Liability - Unaudited

VIGO COUNTY PUBLIC LIBRARY - 432000

Net Pension Liability as of June 30, 2023	\$1,898,429
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	172,184
- Net Difference Between Projected and Actual Investment	(162,503)
- Change of Assumptions	(103,525)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,436)
Pension Expense/(Income)	673,837
Contributions	(375,959)
Total Activity in FY 2024	160,598
Net Pension Liability as of June 30, 2024	\$2,059,027

Supplemental Information

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

\$375,959

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$65,804
2026	303,774
2027	79,071
2028	(16,842)
2029	0
Thereafter	0
Total	\$431,807

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,280,326	\$2,059,027	\$1,043,541

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$4,975,165 Proportionate Share: 0.0007407

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,440,534	\$2,985,750

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$306,003	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	395,324	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,488	96,224
Total	\$796,815	\$96,224

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$998,190
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,871)
Total	\$956,319

PERF Net Pension Liability - Unaudited

MONROE COUNTY PUBLIC LIBRARY - 438000

Net Pension Liability as of June 30, 2023	\$2,440,534
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	256,070
- Net Difference Between Projected and Actual Investment	(164,053)
- Change of Assumptions	(133,087)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111,152
Pension Expense/(Income)	956,319
Contributions	(481,185)
Total Activity in FY 2024	545,216
Net Pension Liability as of June 30, 2024	\$2,985,750

Supplemental Information

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

\$481,185

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$111,886
2026	469,126
2027	144,001
2028	(24,422)
2029	0
Thereafter	0
Total	\$700,591

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,756,729	\$2,985,750	\$1,513,217

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 439000

Submission Unit Name: MONROE COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$31,612,545

Proportionate Share:

0.0047065

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$15,582,715	\$18,971,830

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,944,382	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,511,935	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,068,083	0
Total	\$5,524,400	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,342,625
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	367,450
Total	\$6,710,075

PERF Net Pension Liability - Unaudited

MONROE COUNTY COMMUNITY SCHOOL CORPORATION - 439000

Net Pension Liability as of June 30, 2023	\$15,582,715
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,625,565
- Net Difference Between Projected and Actual Investment	(1,059,666)
- Change of Assumptions	(849,756)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	491,908
Pension Expense/(Income)	6,710,075
Contributions	(3,529,011)
Total Activity in FY 2024	3,389,115
Net Pension Liability as of June 30, 2024	\$18,971,830

Supplemental Information

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

\$3,529,011

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,309,309
2026	3,375,043
2027	995,232
2028	(155,184)
2029	0
Thereafter	0
Total	\$5,524,400

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,224,848	\$18,971,830	\$9,615,166

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$303,610 Proportionate Share: 0.0000452

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$162,349	\$182,201

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,673	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	24,124	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,830	6,022
Total	\$44,627	\$6,022

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,913
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,717)
Total	\$57,196

PERF Net Pension Liability - Unaudited

FAYETTE COUNTY PUBLIC LIBRARY - 440000

Net Pension Liability as of June 30, 2023	\$162,349
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,351
- Net Difference Between Projected and Actual Investment	(13,087)
- Change of Assumptions	(8,853)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,249
Pension Expense/(Income)	57,196
Contributions	(34,004)
Total Activity in FY 2024	19,852
Net Pension Liability as of June 30, 2024	\$182,201

Supplemental Information

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

\$34,004

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$5,145
2026	27,064
2027	7,888
2028	(1,492)
2029	0
Thereafter	0
Total	\$38,605

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$290,272	\$182,201	\$92,342

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$5,454,490 Proportionate Share: 0.0008121

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,917,347	\$3,273,563

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$335,500	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	433,431	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,954	26,010
Total	\$815,885	\$26,010

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,094,411
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,817)
Total	\$1,081,594

PERF Net Pension Liability - Unaudited

FAYETTE COUNTY SCHOOL CORPORATION - 442000

Net Pension Liability as of June 30, 2023	\$2,917,347
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	275,812
- Net Difference Between Projected and Actual Investment	(235,233)
- Change of Assumptions	(159,089)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,158)
Pension Expense/(Income)	1,081,594
Contributions	(603,710)
Total Activity in FY 2024	356,216
Net Pension Liability as of June 30, 2024	\$3,273,563

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$603,710

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$156,366
2026	519,995
2027	140,291
2028	(26,777)
2029	0
Thereafter	0
Total	\$789,875

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,215,255	\$3,273,563	\$1,659,084

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$6,614,170 Proportionate Share: 0.0009847

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,943,112	\$3,969,311

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$406,806	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	525,550	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	315,338	25,561
Total	\$1,247,694	\$25,561

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,327,012
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	112,344
Total	\$1,439,356

PERF Net Pension Liability - Unaudited

EVANSVILLE PUBLIC LIBRARY - 444000

Net Pension Liability as of June 30, 2023	\$2,943,112
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	346,591
- Net Difference Between Projected and Actual Investment	(149,019)
- Change of Assumptions	(160,494)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	290,260
Pension Expense/(Income)	1,439,356
Contributions	(740,495)
Total Activity in FY 2024	1,026,199
Net Pension Liability as of June 30, 2024	\$3,969,311

Supplemental Information

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

\$740,495

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$274,431
2026	729,307
2027	250,863
2028	(32,468)
2029	0
Thereafter	0
Total	\$1,222,133

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,323,682	\$3,969,311	\$2,011,698

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$50,474,253 Proportionate Share: 0.0075147

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$26,581,179	\$30,291,642

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,104,524	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,010,717	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	383,944	63,234
Total	\$7,499,185	\$63,234

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,127,042
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	281,904
Total	\$10,408,946

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION - 445000

Net Pension Liability as of June 30, 2023	\$26,581,179
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,560,682
- Net Difference Between Projected and Actual Investment	(2,081,762)
- Change of Assumptions	(1,449,524)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(113,771)
Pension Expense/(Income)	10,408,946
Contributions	(5,614,108)
Total Activity in FY 2024	3,710,463
Net Pension Liability as of June 30, 2024	\$30,291,642

Supplemental Information

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

\$5,614,108

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,475,775
2026	4,849,313
2027	1,358,640
2028	(247,777)
2029	0
Thereafter	0
Total	\$7,435,951

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$48,258,932	\$30,291,642	\$15,352,192

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$3,029,233 Proportionate Share: 0.0004510

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,666,904	\$1,817,974

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$186,320	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	240,706	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,800	38,209
Total	\$448,826	\$38,209

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$607,782
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	146
Total	\$607,928

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY PUBLIC LIBRARY - 447000

Net Pension Liability as of June 30, 2023	\$1,666,904
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	152,216
- Net Difference Between Projected and Actual Investment	(141,353)
- Change of Assumptions	(90,900)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,190)
Pension Expense/(Income)	607,928
Contributions	(333,631)
Total Activity in FY 2024	151,070
Net Pension Liability as of June 30, 2024	\$1,817,974

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$333,631

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$74,869
2026	279,249
2027	71,370
2028	(14,871)
2029	0
Thereafter	0
Total	\$410,617

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,896,294	\$1,817,974	\$921,373

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 448000

Submission Unit Name: FRANKLIN COMMUNITY SCHOOLS

Wages: \$7,212,532

Proportionate Share: 0.0010738

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,781,681	\$4,328,472

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$443,616	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	573,104	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	118,837	0
Total	\$1,135,557	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,447,086
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	159,476
Total	\$1,606,562

PERF Net Pension Liability - Unaudited

FRANKLIN COMMUNITY SCHOOLS - 448000

Net Pension Liability as of June 30, 2023	\$3,781,681
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	366,244
- Net Difference Between Projected and Actual Investment	(293,668)
- Change of Assumptions	(206,223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(122,139)
Pension Expense/(Income)	1,606,562
Contributions	(803,985)
Total Activity in FY 2024	546,791
Net Pension Liability as of June 30, 2024	\$4,328,472

Supplemental Information

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

\$803,985

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$257,060
2026	717,214
2027	196,689
2028	(35,406)
2029	0
Thereafter	0
Total	\$1,135,557

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,895,876	\$4,328,472	\$2,193,725

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$25,517,957 Proportionate Share: 0.0037991

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$13,260,414	\$15,314,114

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,569,510	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,027,641	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	198,805	386,400
Total	\$3,795,956	\$386,400

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,119,785
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(87,317)
Total	\$5,032,468

PERF Net Pension Liability - Unaudited

FORT WAYNE CITY UTILITIES - 450000

Net Pension Liability as of June 30, 2023	\$13,260,414
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,298,206
- Net Difference Between Projected and Actual Investment	(1,011,682)
- Change of Assumptions	(723,117)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	288,102
Pension Expense/(Income)	5,032,468
Contributions	(2,830,277)
Total Activity in FY 2024	2,053,700
Net Pension Liability as of June 30, 2024	\$15,314,114

Supplemental Information

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

\$2,830,277

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$476,331
2026	2,349,464
2027	709,026
2028	(125,265)
2029	0
Thereafter	0
Total	\$3,409,556

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,397,582	\$15,314,114	\$7,761,389

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,887,101 Proportionate Share: 0.0002810

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$926,450	\$1,132,707

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116,089	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	149,974	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	78,906	49,709
Total	\$344,969	\$49,709

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$378,684
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,689
Total	\$411,373

PERF Net Pension Liability - Unaudited

EVANSVILLE HOUSING AUTHORITY - 451000

Net Pension Liability as of June 30, 2023	\$926,450
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,134
- Net Difference Between Projected and Actual Investment	(62,371)
- Change of Assumptions	(50,521)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,381)
Pension Expense/(Income)	411,373
Contributions	(159,977)
Total Activity in FY 2024	206,257
Net Pension Liability as of June 30, 2024	\$1,132,707

Supplemental Information

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

\$159,977

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$70,880
2026	183,413
2027	50,232
2028	(9,265)
2029	0
Thereafter	0
Total	\$295,260

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,804,564	\$1,132,707	\$574,070

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 452000
 Submission Unit Name: FLOYD COUNTY

Wages: \$17,649,710 Proportionate Share: 0.0026277

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$9,650,258	\$10,592,219

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,085,573	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,402,446	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	299,271	212,900
Total	\$2,787,290	\$212,900

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,541,170
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,538
Total	\$3,623,708

PERF Net Pension Liability - Unaudited

FLOYD COUNTY - 452000

Net Pension Liability as of June 30, 2023	\$9,650,258
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	888,132
- Net Difference Between Projected and Actual Investment	(809,419)
- Change of Assumptions	(526,248)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(289,719)
Pension Expense/(Income)	3,623,708
Contributions	(1,944,493)
Total Activity in FY 2024	941,961
Net Pension Liability as of June 30, 2024	\$10,592,219

Supplemental Information

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

\$1,944,493

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$541,515
2026	1,695,335
2027	424,182
2028	(86,642)
2029	0
Thereafter	0
Total	\$2,574,390

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,874,925	\$10,592,219	\$5,368,272

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$50,765,182 Proportionate Share: 0.0075580

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$25,122,152	\$30,466,183

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,122,413	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,033,827	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,092,521	539,829
Total	\$8,248,761	\$539,829

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,185,394
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	279,673
Total	\$10,465,067

PERF Net Pension Liability - Unaudited

CITY OF FORT WAYNE - 455000

Net Pension Liability as of June 30, 2023	\$25,122,152
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,608,422
- Net Difference Between Projected and Actual Investment	(1,724,239)
- Change of Assumptions	(1,369,961)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	976,341
Pension Expense/(Income)	10,465,067
Contributions	(5,611,599)
Total Activity in FY 2024	5,344,031
Net Pension Liability as of June 30, 2024	\$30,466,183

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,611,599

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,419,797
2026	4,963,863
2027	1,574,476
2028	(249,204)
2029	0
Thereafter	0
Total	\$7,708,932

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$48,537,002	\$30,466,183	\$15,440,652

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 455002

Submission Unit Name: ALLEN COUNTY FORT WAYNE CIB OF MANAGERS

Wages: \$1,639,504

Proportionate Share: 0.0002441

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$859,040	\$983,963

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,844	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	130,280	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,573	6,321
Total	\$244,697	\$6,321

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$328,957
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,886
Total	\$333,843

PERF Net Pension Liability - Unaudited

ALLEN COUNTY FORT WAYNE CIB OF MANAGERS - 455002

Net Pension Liability as of June 30, 2023	\$859,040
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,268
- Net Difference Between Projected and Actual Investment	(66,614)
- Change of Assumptions	(46,845)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,821)
Pension Expense/(Income)	333,843
Contributions	(166,908)
Total Activity in FY 2024	124,923
Net Pension Liability as of June 30, 2024	\$983,963

Supplemental Information

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

\$166,908

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$48,257
2026	156,409
2027	41,759
2028	(8,049)
2029	0
Thereafter	0
Total	\$238,376

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,567,595	\$983,963	\$498,685

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$854,174 Proportionate Share: 0.0001272

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$334,934	\$512,741

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,550	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	67,889	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,890	5,528
Total	\$185,329	\$5,528

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$171,419
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,739)
Total	\$161,680

PERF Net Pension Liability - Unaudited

GRIFFITH PUBLIC SCHOOLS - 456000

Net Pension Liability as of June 30, 2023	\$334,934
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,697
- Net Difference Between Projected and Actual Investment	(8,879)
- Change of Assumptions	(18,265)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	93,242
Pension Expense/(Income)	161,680
Contributions	(95,668)
Total Activity in FY 2024	177,807
Net Pension Liability as of June 30, 2024	\$512,741

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,668

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$40,678
2026	104,885
2027	38,432
2028	(4,194)
2029	0
Thereafter	0
Total	\$179,801

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$816,870	\$512,741	\$259,864

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$974,802 Proportionate Share: 0.0001451

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$522,694	\$584,896

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,945	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	77,442	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,669	7,810
Total	\$143,056	\$7,810

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$195,541
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,264
Total	\$200,805

PERF Net Pension Liability - Unaudited

TOWN OF HAGERSTOWN - 457000

Net Pension Liability as of June 30, 2023	\$522,694
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,251
- Net Difference Between Projected and Actual Investment	(42,361)
- Change of Assumptions	(28,504)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,811)
Pension Expense/(Income)	200,805
Contributions	(109,178)
Total Activity in FY 2024	62,202
Net Pension Liability as of June 30, 2024	\$584,896

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,178

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$22,586
2026	92,318
2027	25,125
2028	(4,783)
2029	0
Thereafter	0
Total	\$135,246

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$931,823	\$584,896	\$296,433

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 458000

Submission Unit Name: HAGERSTOWN-JEFFERSON TOWNSHIP PUBLIC LIBRARY

Wages: \$65,524

Proportionate Share: 0.0000098

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$35,293	\$39,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,049	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,230	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	632	577
Total	\$9,911	\$577

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,207
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	424
Total	\$13,631

PERF Net Pension Liability - Unaudited

HAGERSTOWN-JEFFERSON TOWNSHIP PUBLIC LIBRARY - 458000

Net Pension Liability as of June 30, 2023	\$35,293
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,327
- Net Difference Between Projected and Actual Investment	(2,859)
- Change of Assumptions	(1,925)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(624)
Pension Expense/(Income)	13,631
Contributions	(7,339)
Total Activity in FY 2024	4,211
Net Pension Liability as of June 30, 2024	\$39,504

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,339

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,819
2026	6,147
2027	1,692
2028	(324)
2029	0
Thereafter	0
Total	\$9,334

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$62,935	\$39,504	\$20,021

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,575,705 Proportionate Share: 0.0002346

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$920,803	\$945,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,920	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	125,210	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,216	61,167
Total	\$230,346	\$61,167

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$316,154
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,221)
Total	\$277,933

PERF Net Pension Liability - Unaudited

HAMMOND PUBLIC LIBRARY - 460000

Net Pension Liability as of June 30, 2023	\$920,803
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,081
- Net Difference Between Projected and Actual Investment	(85,841)
- Change of Assumptions	(50,213)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,635)
Pension Expense/(Income)	277,933
Contributions	(175,459)
Total Activity in FY 2024	24,866
Net Pension Liability as of June 30, 2024	\$945,669

Supplemental Information

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

\$175,459

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$14,050
2026	132,526
2027	30,338
2028	(7,735)
2029	0
Thereafter	0
Total	\$169,179

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,506,586	\$945,669	\$479,277

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$27,150,757 Proportionate Share: 0.0040422

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$16,407,874	\$16,294,047

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,669,941	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,157,388	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	252,818	1,204,161
Total	\$4,080,147	\$1,204,161

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,447,394
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(273,864)
Total	\$5,173,530

PERF Net Pension Liability - Unaudited

HAMMOND PUBLIC SCHOOLS - 461000

Net Pension Liability as of June 30, 2023	\$16,407,874
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,334,241
- Net Difference Between Projected and Actual Investment	(1,603,341)
- Change of Assumptions	(894,754)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,188,604)
Pension Expense/(Income)	5,173,530
Contributions	(2,934,899)
Total Activity in FY 2024	(113,827)
Net Pension Liability as of June 30, 2024	\$16,294,047

Supplemental Information

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

\$2,934,899

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$424,675
2026	2,150,959
2027	433,632
2028	(133,280)
2029	0
Thereafter	0
Total	\$2,875,986

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,958,755	\$16,294,047	\$8,258,032

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 464000

Submission Unit Name: HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$7,756,985

Proportionate Share: 0.0011549

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,108,851	\$4,655,384

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$477,120	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	616,389	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,986	56,552
Total	\$1,133,495	\$56,552

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,556,379
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,845
Total	\$1,566,224

PERF Net Pension Liability - Unaudited

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION - 464000

Net Pension Liability as of June 30, 2023	\$4,108,851
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	393,054
- Net Difference Between Projected and Actual Investment	(325,371)
- Change of Assumptions	(224,064)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,268)
Pension Expense/(Income)	1,566,224
Contributions	(852,042)
Total Activity in FY 2024	546,533
Net Pension Liability as of June 30, 2024	\$4,655,384

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$852,042

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$187,565
2026	723,871
2027	203,586
2028	(38,079)
2029	0
Thereafter	0
Total	\$1,076,943

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,416,695	\$4,655,384	\$2,359,408

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$3,958,960 Proportionate Share: 0.0005894

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,102,777	\$2,375,862

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$243,497	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	314,572	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,758	40,740
Total	\$577,827	\$40,740

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$794,294
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,655)
Total	\$772,639

PERF Net Pension Liability - Unaudited

CITY OF HUNTINGBURG - 465000

Net Pension Liability as of June 30, 2023	\$2,102,777
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	200,475
- Net Difference Between Projected and Actual Investment	(167,390)
- Change of Assumptions	(114,669)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,971
Pension Expense/(Income)	772,639
Contributions	(437,941)
Total Activity in FY 2024	273,085
Net Pension Liability as of June 30, 2024	\$2,375,862

Supplemental Information

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

\$437,941

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$84,354
2026	368,451
2027	103,716
2028	(19,434)
2029	0
Thereafter	0
Total	\$537,087

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,785,090	\$2,375,862	\$1,204,118

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$629,475 Proportionate Share: 0.0000937

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$293,288	\$377,703

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,710	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	50,009	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,608	10,973
Total	\$110,327	\$10,973

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,273
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,659)
Total	\$122,614

PERF Net Pension Liability - Unaudited

WILLARD LIBRARY OF EVANSVILLE - 466000

Net Pension Liability as of June 30, 2023	\$293,288
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,709
- Net Difference Between Projected and Actual Investment	(17,213)
- Change of Assumptions	(15,994)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,800
Pension Expense/(Income)	122,614
Contributions	(70,501)
Total Activity in FY 2024	84,415
Net Pension Liability as of June 30, 2024	\$377,703

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,501

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$15,132
2026	65,196
2027	22,116
2028	(3,090)
2029	0
Thereafter	0
Total	\$99,354

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$601,736	\$377,703	\$191,425

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$172,922 Proportionate Share: 0.0000257

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$56,116	\$103,596

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,617	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	13,717	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,184	4,030
Total	\$45,518	\$4,030

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,634
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,347
Total	\$36,981

PERF Net Pension Liability - Unaudited

TOWN OF SPICELAND - 469000

Net Pension Liability as of June 30, 2023	\$56,116
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,469
- Net Difference Between Projected and Actual Investment	855
- Change of Assumptions	(3,060)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,602
Pension Expense/(Income)	36,981
Contributions	(19,367)
Total Activity in FY 2024	47,480
Net Pension Liability as of June 30, 2024	\$103,596

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,367

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$8,790
2026	24,235
2027	9,310
2028	(847)
2029	0
Thereafter	0
Total	\$41,488

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$165,044	\$103,596	\$52,504

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 470000

Submission Unit Name: KENDALLVILLE PUBLIC LIBRARY

Wages: \$642,934

Proportionate Share: 0.0000957

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$299,640	\$385,765

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,536	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	51,077	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,498	516
Total	\$122,111	\$516

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$128,968
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,942
Total	\$140,910

PERF Net Pension Liability - Unaudited

KENDALLVILLE PUBLIC LIBRARY - 470000

Net Pension Liability as of June 30, 2023	\$299,640
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,405
- Net Difference Between Projected and Actual Investment	(17,601)
- Change of Assumptions	(16,340)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,760
Pension Expense/(Income)	140,910
Contributions	(72,009)
Total Activity in FY 2024	86,125
Net Pension Liability as of June 30, 2024	\$385,765

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,009

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$29,493
2026	72,681
2027	22,577
2028	(3,156)
2029	0
Thereafter	0
Total	\$121,595

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$614,579	\$385,765	\$195,511

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$663,093 Proportionate Share: 0.0000987

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$379,756	\$397,858

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,776	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	52,678	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,438	15,965
Total	\$137,892	\$15,965

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$133,011
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,852
Total	\$157,863

PERF Net Pension Liability - Unaudited

LEBANON PUBLIC LIBRARY - 471000

Net Pension Liability as of June 30, 2023	\$379,756
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,006
- Net Difference Between Projected and Actual Investment	(34,363)
- Change of Assumptions	(20,709)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,429)
Pension Expense/(Income)	157,863
Contributions	(74,266)
Total Activity in FY 2024	18,102
Net Pension Liability as of June 30, 2024	\$397,858

Supplemental Information

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

\$74,266

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$37,825
2026	73,490
2027	13,866
2028	(3,254)
2029	0
Thereafter	0
Total	\$121,927

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$633,845	\$397,858	\$201,640

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 472000

Submission Unit Name: KEWANNA-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$44,640

Proportionate Share:

0.0000066

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$23,999	\$26,604

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,727	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,523	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	289	733
Total	\$6,539	\$733

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,894
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(114)
Total	\$8,780

PERF Net Pension Liability - Unaudited

KEWANNA-UNION TOWNSHIP PUBLIC LIBRARY - 472000

Net Pension Liability as of June 30, 2023	\$23,999
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,236
- Net Difference Between Projected and Actual Investment	(1,978)
- Change of Assumptions	(1,309)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(124)
Pension Expense/(Income)	8,780
Contributions	(5,000)
Total Activity in FY 2024	2,605
Net Pension Liability as of June 30, 2024	\$26,604

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,000

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$823
2026	4,080
2027	1,119
2028	(216)
2029	0
Thereafter	0
Total	\$5,806

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,385	\$26,604	\$13,484

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$6,334,564 Proportionate Share: 0.0009431

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,119,225	\$3,801,622

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$389,620	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	503,348	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	190,638	1,858
Total	\$1,083,606	\$1,858

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,270,951
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,584
Total	\$1,378,535

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY PUBLIC LIBRARY - 474000

Net Pension Liability as of June 30, 2023	\$3,119,225
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	325,802
- Net Difference Between Projected and Actual Investment	(211,587)
- Change of Assumptions	(170,098)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,832
Pension Expense/(Income)	1,378,535
Contributions	(706,087)
Total Activity in FY 2024	682,397
Net Pension Liability as of June 30, 2024	\$3,801,622

Supplemental Information

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

\$706,087

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$262,556
2026	650,629
2027	199,659
2028	(31,096)
2029	0
Thereafter	0
Total	\$1,081,748

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,056,529	\$3,801,622	\$1,926,711

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 475000

Submission Unit Name: SOUTH BEND COMMUNITY SCHOOL CORPORATION

Wages: \$31,237,532

Proportionate Share:

0.0046507

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$16,694,456	\$18,746,901

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,921,329	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,482,154	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	246,216	1,758,052
Total	\$4,649,699	\$1,758,052

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,267,427
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,149,232)
Total	\$5,118,195

PERF Net Pension Liability - Unaudited

SOUTH BEND COMMUNITY SCHOOL CORPORATION - 475000

Net Pension Liability as of June 30, 2023	\$16,694,456
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,579,766
- Net Difference Between Projected and Actual Investment	(1,344,261)
- Change of Assumptions	(910,382)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,091,290
Pension Expense/(Income)	5,118,195
Contributions	(3,482,163)
Total Activity in FY 2024	2,052,445
Net Pension Liability as of June 30, 2024	\$18,746,901

Supplemental Information

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

\$3,482,163

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$94,947)
2026	2,330,102
2027	809,835
2028	(153,343)
2029	0
Thereafter	0
Total	\$2,891,647

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,866,504	\$18,746,901	\$9,501,170

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$9,511,053 Proportionate Share: 0.0014160

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,798,130	\$5,707,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$584,988	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	755,742	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	176,783	39,869
Total	\$1,517,513	\$39,869

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,908,245
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,879
Total	\$1,926,124

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF MISHAWAKA - 478000

Net Pension Liability as of June 30, 2023	\$4,798,130
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	486,820
- Net Difference Between Projected and Actual Investment	(344,002)
- Change of Assumptions	(261,651)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	163,765
Pension Expense/(Income)	1,926,124
Contributions	(1,061,311)
Total Activity in FY 2024	909,745
Net Pension Liability as of June 30, 2024	\$5,707,875

Supplemental Information

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

\$1,061,311

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$299,518
2026	940,107
2027	284,707
2028	(46,688)
2029	0
Thereafter	0
Total	\$1,477,644

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,093,463	\$5,707,875	\$2,892,824

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,972,511 Proportionate Share: 0.0002937

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,105,740	\$1,183,900

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$121,335	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	156,752	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,326	35,158
Total	\$303,413	\$35,158

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$395,799
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,462)
Total	\$369,337

PERF Net Pension Liability - Unaudited

MISHAWAKA PUBLIC LIBRARY - 479000

Net Pension Liability as of June 30, 2023	\$1,105,740
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	98,712
- Net Difference Between Projected and Actual Investment	(96,687)
- Change of Assumptions	(60,298)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,982)
Pension Expense/(Income)	369,337
Contributions	(220,922)
Total Activity in FY 2024	78,160
Net Pension Liability as of June 30, 2024	\$1,183,900

Supplemental Information

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

\$220,922

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$51,208
2026	182,245
2027	44,487
2028	(9,685)
2029	0
Thereafter	0
Total	\$268,255

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,886,123	\$1,183,900	\$600,016

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$8,860,181 Proportionate Share: 0.0013191

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,233,296	\$5,317,272

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$544,956	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	704,025	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	192,300	384,855
Total	\$1,441,281	\$384,855

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,777,660
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,688
Total	\$1,798,348

PERF Net Pension Liability - Unaudited

MICHIGAN CITY AREA SCHOOLS - 480000

Net Pension Liability as of June 30, 2023	\$5,233,296
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	437,884
- Net Difference Between Projected and Actual Investment	(495,461)
- Change of Assumptions	(285,382)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(392,102)
Pension Expense/(Income)	1,798,348
Contributions	(979,311)
Total Activity in FY 2024	83,976
Net Pension Liability as of June 30, 2024	\$5,317,272

Supplemental Information

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

\$979,311

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$228,284
2026	709,872
2027	161,764
2028	(43,494)
2029	0
Thereafter	0
Total	\$1,056,426

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,471,178	\$5,317,272	\$2,694,862

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$3,455,310 Proportionate Share: 0.0005144

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,760,785	\$2,073,539

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$212,512	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	274,544	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,098	0
Total	\$544,154	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$693,221
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,852
Total	\$703,073

PERF Net Pension Liability - Unaudited

HAMILTON EAST PUBLIC LIBRARY - 481000

Net Pension Liability as of June 30, 2023	\$1,760,785
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	176,487
- Net Difference Between Projected and Actual Investment	(129,033)
- Change of Assumptions	(96,019)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,239
Pension Expense/(Income)	703,073
Contributions	(386,993)
Total Activity in FY 2024	312,754
Net Pension Liability as of June 30, 2024	\$2,073,539

Supplemental Information

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

\$386,993

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$113,560
2026	346,211
2027	101,344
2028	(16,961)
2029	0
Thereafter	0
Total	\$544,154

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,303,445	\$2,073,539	\$1,050,896

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 482000

Submission Unit Name: MILAN TOWNSHIP, ALLEN COUNTY

Wages: \$25,000

Proportionate Share:

0.0000037

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$14,117	\$14,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,529	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,975	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62	1,888
Total	\$3,566	\$1,888

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,986
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,436
Total	\$7,422

PERF Net Pension Liability - Unaudited

MILAN TOWNSHIP, ALLEN COUNTY - 482000

Net Pension Liability as of June 30, 2023	\$14,117
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,240
- Net Difference Between Projected and Actual Investment	(1,261)
- Change of Assumptions	(770)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,433)
Pension Expense/(Income)	7,422
Contributions	(1,400)
Total Activity in FY 2024	798
Net Pension Liability as of June 30, 2024	\$14,915

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,400

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$178)
2026	1,705
2027	272
2028	(121)
2029	0
Thereafter	0
Total	\$1,678

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,761	\$14,915	\$7,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$6,505,944 Proportionate Share: 0.0009686

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,288,280	\$3,904,412

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$400,155	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	516,957	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	150,866	0
Total	\$1,067,978	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,305,315
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,363
Total	\$1,390,678

PERF Net Pension Liability - Unaudited

SHELBYVILLE CENTRAL SCHOOLS - 484000

Net Pension Liability as of June 30, 2023	\$3,288,280
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	332,878
- Net Difference Between Projected and Actual Investment	(236,726)
- Change of Assumptions	(179,316)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,007
Pension Expense/(Income)	1,390,678
Contributions	(719,389)
Total Activity in FY 2024	616,132
Net Pension Liability as of June 30, 2024	\$3,904,412

Supplemental Information

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

\$719,389

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$243,550
2026	663,697
2027	192,668
2028	(31,937)
2029	0
Thereafter	0
Total	\$1,067,978

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,220,288	\$3,904,412	\$1,978,806

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$563,807 Proportionate Share: 0.0000839

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$297,876	\$338,200

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,661	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	44,779	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,530	4,824
Total	\$85,970	\$4,824

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$113,066
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,874)
Total	\$111,192

PERF Net Pension Liability - Unaudited

SHELBY COUNTY PUBLIC LIBRARY - 486000

Net Pension Liability as of June 30, 2023	\$297,876
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,567
- Net Difference Between Projected and Actual Investment	(23,495)
- Change of Assumptions	(16,244)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,450
Pension Expense/(Income)	111,192
Contributions	(63,146)
Total Activity in FY 2024	40,324
Net Pension Liability as of June 30, 2024	\$338,200

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,146

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$13,316
2026	55,486
2027	15,110
2028	(2,766)
2029	0
Thereafter	0
Total	\$81,146

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$538,801	\$338,200	\$171,404

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$52,786,178 Proportionate Share: 0.0078589

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$27,353,397	\$31,679,107

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,246,723	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,194,422	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	453,797	585,909
Total	\$7,894,942	\$585,909

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,590,896
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(133,098)
Total	\$10,457,798

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY - 487000

Net Pension Liability as of June 30, 2023	\$27,353,397
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,687,081
- Net Difference Between Projected and Actual Investment	(2,075,051)
- Change of Assumptions	(1,491,635)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	604,370
Pension Expense/(Income)	10,457,798
Contributions	(5,856,853)
Total Activity in FY 2024	4,325,710
Net Pension Liability as of June 30, 2024	\$31,679,107

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,856,853

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,087,014
2026	5,003,733
2027	1,477,412
2028	(259,126)
2029	0
Thereafter	0
Total	\$7,309,033

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$50,469,363	\$31,679,107	\$16,055,377

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$242,193 Proportionate Share: 0.0000361

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$130,232	\$145,519

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,914	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	19,267	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,472	13,404
Total	\$35,653	\$13,404

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,649
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,970)
Total	\$40,679

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 487001

Net Pension Liability as of June 30, 2023	\$130,232
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,249
- Net Difference Between Projected and Actual Investment	(10,583)
- Change of Assumptions	(7,102)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,170
Pension Expense/(Income)	40,679
Contributions	(27,126)
Total Activity in FY 2024	15,287
Net Pension Liability as of June 30, 2024	\$145,519

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,126

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$2,453)
2026	19,674
2027	6,218
2028	(1,190)
2029	0
Thereafter	0
Total	\$22,249

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$231,832	\$145,519	\$73,751

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$38,110 Proportionate Share: 0.0000057

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$21,529	\$22,977

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,355	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,042	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	212	1,366
Total	\$5,609	\$1,366

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,681
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(704)
Total	\$6,977

PERF Net Pension Liability - Unaudited

UNION CITY LIBRARY - 488000

Net Pension Liability as of June 30, 2023	\$21,529
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,915
- Net Difference Between Projected and Actual Investment	(1,892)
- Change of Assumptions	(1,174)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(110)
Pension Expense/(Income)	6,977
Contributions	(4,268)
Total Activity in FY 2024	1,448
Net Pension Liability as of June 30, 2024	\$22,977

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,268

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$362
2026	3,218
2027	851
2028	(188)
2029	0
Thereafter	0
Total	\$4,243

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,605	\$22,977	\$11,645

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$75,109 Proportionate Share: 0.0000112

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$55,411	\$45,147

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,627	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,978	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	513	9,151
Total	\$11,118	\$9,151

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,093
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,521)
Total	\$11,572

PERF Net Pension Liability - Unaudited

CAMBRIDGE CITY LIBRARY - 490000

Net Pension Liability as of June 30, 2023	\$55,411
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,493
- Net Difference Between Projected and Actual Investment	(6,722)
- Change of Assumptions	(3,022)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,173)
Pension Expense/(Income)	11,572
Contributions	(8,412)
Total Activity in FY 2024	(10,264)
Net Pension Liability as of June 30, 2024	\$45,147

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,412

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$1,573)
2026	3,979
2027	(70)
2028	(369)
2029	0
Thereafter	0
Total	\$1,967

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$71,926	\$45,147	\$22,881

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$3,459,708 Proportionate Share: 0.0005151

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,942,545	\$2,076,360

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$212,802	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	274,917	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,606	82,574
Total	\$496,325	\$82,574

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$694,165
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,539)
Total	\$651,626

PERF Net Pension Liability - Unaudited

ELKHART PUBLIC LIBRARY - 491000

Net Pension Liability as of June 30, 2023	\$1,942,545
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	173,058
- Net Difference Between Projected and Actual Investment	(170,320)
- Change of Assumptions	(105,931)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,400)
Pension Expense/(Income)	651,626
Contributions	(370,218)
Total Activity in FY 2024	133,815
Net Pension Liability as of June 30, 2024	\$2,076,360

Supplemental Information

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

\$370,218

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$52,821
2026	303,628
2027	74,286
2028	(16,984)
2029	0
Thereafter	0
Total	\$413,751

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,307,940	\$2,076,360	\$1,052,326

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 492000
 Submission Unit Name: CLARK COUNTY

Wages: \$23,547,022 Proportionate Share: 0.0035057

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$11,923,149	\$14,131,424

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,448,299	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,871,049	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	467,603	316,557
Total	\$3,786,951	\$316,557

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,724,390
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	268,027
Total	\$4,992,417

PERF Net Pension Liability - Unaudited

CLARK COUNTY - 492000

Net Pension Liability as of June 30, 2023	\$11,923,149
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,204,355
- Net Difference Between Projected and Actual Investment	(861,769)
- Change of Assumptions	(650,193)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135,010
Pension Expense/(Income)	4,992,417
Contributions	(2,611,545)
Total Activity in FY 2024	2,208,275
Net Pension Liability as of June 30, 2024	\$14,131,424

Supplemental Information

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

\$2,611,545

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$659,366
2026	2,230,675
2027	695,944
2028	(115,591)
2029	0
Thereafter	0
Total	\$3,470,394

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,513,386	\$14,131,424	\$7,161,986

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$205,682 Proportionate Share: 0.0000306

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$109,056	\$123,348

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,642	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,332	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,249	4,935
Total	\$30,223	\$4,935

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,238
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,321)
Total	\$38,917

PERF Net Pension Liability - Unaudited

NEW CARLISLE-OLIVE TWP LIBRARY - 493000

Net Pension Liability as of June 30, 2023	\$109,056
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,411
- Net Difference Between Projected and Actual Investment	(8,664)
- Change of Assumptions	(5,947)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,612
Pension Expense/(Income)	38,917
Contributions	(23,037)
Total Activity in FY 2024	14,292
Net Pension Liability as of June 30, 2024	\$123,348

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,037

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$2,682
2026	18,154
2027	5,459
2028	(1,007)
2029	0
Thereafter	0
Total	\$25,288

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$196,511	\$123,348	\$62,514

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$950,214 Proportionate Share: 0.0001415

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$520,930	\$570,384

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,457	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	75,521	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,257	17,118
Total	\$138,235	\$17,118

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$190,690
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,593)
Total	\$184,097

PERF Net Pension Liability - Unaudited

PLAINFIELD PUBLIC LIBRARY - 495000

Net Pension Liability as of June 30, 2023	\$520,930
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,799
- Net Difference Between Projected and Actual Investment	(43,878)
- Change of Assumptions	(28,407)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,367)
Pension Expense/(Income)	184,097
Contributions	(105,790)
Total Activity in FY 2024	49,454
Net Pension Liability as of June 30, 2024	\$570,384

Supplemental Information

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

\$105,790

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$15,432
2026	87,472
2027	22,879
2028	(4,666)
2029	0
Thereafter	0
Total	\$121,117

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$908,704	\$570,384	\$289,078

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$4,788,755 Proportionate Share: 0.0007130

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,672,412	\$2,874,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$294,559	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	380,540	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,637	81,095
Total	\$714,736	\$81,095

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$960,861
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,043)
Total	\$941,818

PERF Net Pension Liability - Unaudited

RICHMOND SANITARY DISTRICT - 497000

Net Pension Liability as of June 30, 2023	\$2,672,412
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	239,882
- Net Difference Between Projected and Actual Investment	(231,984)
- Change of Assumptions	(145,732)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,464)
Pension Expense/(Income)	941,818
Contributions	(531,840)
Total Activity in FY 2024	201,680
Net Pension Liability as of June 30, 2024	\$2,874,092

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$531,840

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$109,221
2026	439,203
2027	108,727
2028	(23,510)
2029	0
Thereafter	0
Total	\$633,641

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,578,841	\$2,874,092	\$1,456,627

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$991,451 Proportionate Share: 0.0001476

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$523,753	\$594,973

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,978	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	78,777	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,384	17,853
Total	\$142,139	\$17,853

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$198,910
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,098)
Total	\$195,812

PERF Net Pension Liability - Unaudited

RICHMOND-MORRISON-REEVES LIBRARY - 498000

Net Pension Liability as of June 30, 2023	\$523,753
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,262
- Net Difference Between Projected and Actual Investment	(41,269)
- Change of Assumptions	(28,561)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,049
Pension Expense/(Income)	195,812
Contributions	(106,073)
Total Activity in FY 2024	71,220
Net Pension Liability as of June 30, 2024	\$594,973

Supplemental Information

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

\$106,073

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$13,367
2026	90,123
2027	25,662
2028	(4,866)
2029	0
Thereafter	0
Total	\$124,286

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$947,878	\$594,973	\$301,540

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,301,311 Proportionate Share: 0.0001937

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$686,103	\$780,802

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80,023	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	103,381	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,333	37,571
Total	\$187,737	\$37,571

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$261,036
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,706)
Total	\$236,330

PERF Net Pension Liability - Unaudited

VINCENNES WATER DEPARTMENT - 501000

Net Pension Liability as of June 30, 2023	\$686,103
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,986
- Net Difference Between Projected and Actual Investment	(53,876)
- Change of Assumptions	(37,415)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,621
Pension Expense/(Income)	236,330
Contributions	(140,947)
Total Activity in FY 2024	94,699
Net Pension Liability as of June 30, 2024	\$780,802

Supplemental Information

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

\$140,947

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$9,054
2026	113,321
2027	34,177
2028	(6,386)
2029	0
Thereafter	0
Total	\$150,166

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,243,929	\$780,802	\$395,720

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,014,180 Proportionate Share: 0.0001510

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$521,636	\$608,679

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,382	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	80,591	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,681	17,633
Total	\$154,654	\$17,633

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$203,492
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(694)
Total	\$202,798

PERF Net Pension Liability - Unaudited

VINCENNES SEWER DEPARTMENT - 501001

Net Pension Liability as of June 30, 2023	\$521,636
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,710
- Net Difference Between Projected and Actual Investment	(38,969)
- Change of Assumptions	(28,446)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,460
Pension Expense/(Income)	202,798
Contributions	(113,510)
Total Activity in FY 2024	87,043
Net Pension Liability as of June 30, 2024	\$608,679

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,510

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$18,795
2026	94,107
2027	29,098
2028	(4,979)
2029	0
Thereafter	0
Total	\$137,021

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$969,713	\$608,679	\$308,486

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$693,880 Proportionate Share: 0.0001033

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$418,226	\$416,401

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,676	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	55,133	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,428	30,676
Total	\$105,237	\$30,676

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$139,210
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,321)
Total	\$125,889

PERF Net Pension Liability - Unaudited

VINCENNES HOUSING AUTHORITY - 502000

Net Pension Liability as of June 30, 2023	\$418,226
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,119
- Net Difference Between Projected and Actual Investment	(40,726)
- Change of Assumptions	(22,807)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,585)
Pension Expense/(Income)	125,889
Contributions	(77,715)
Total Activity in FY 2024	(1,825)
Net Pension Liability as of June 30, 2024	\$416,401

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,715

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$7,824
2026	58,400
2027	11,743
2028	(3,406)
2029	0
Thereafter	0
Total	\$74,561

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$663,386	\$416,401	\$211,037

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$120,618 Proportionate Share: 0.0000180

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$64,940	\$72,558

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,436	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,607	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	774	1,810
Total	\$17,817	\$1,810

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,257
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,582)
Total	\$22,675

PERF Net Pension Liability - Unaudited

WASHINGTON CARNEGIE LIBRARY - 505000

Net Pension Liability as of June 30, 2023	\$64,940
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,107
- Net Difference Between Projected and Actual Investment	(5,277)
- Change of Assumptions	(3,541)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,163
Pension Expense/(Income)	22,675
Contributions	(13,509)
Total Activity in FY 2024	7,618
Net Pension Liability as of June 30, 2024	\$72,558

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,509

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,495
2026	11,010
2027	3,096
2028	(594)
2029	0
Thereafter	0
Total	\$16,007

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$115,595	\$72,558	\$36,773

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$6,506,794 Proportionate Share: 0.0009687

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,570,627	\$3,904,815

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$400,196	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	517,011	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,740	90,771
Total	\$969,947	\$90,771

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,305,450
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,802)
Total	\$1,290,648

PERF Net Pension Liability - Unaudited

CITY OF WASHINGTON - 506000

Net Pension Liability as of June 30, 2023	\$3,570,627
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	327,142
- Net Difference Between Projected and Actual Investment	(301,386)
- Change of Assumptions	(194,713)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(58,992)
Pension Expense/(Income)	1,290,648
Contributions	(728,511)
Total Activity in FY 2024	334,188
Net Pension Liability as of June 30, 2024	\$3,904,815

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$728,511

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$147,270
2026	606,975
2027	156,871
2028	(31,940)
2029	0
Thereafter	0
Total	\$879,176

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,220,931	\$3,904,815	\$1,979,010

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$361,482 Proportionate Share: 0.0000538

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$215,289	\$216,867

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,226	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	28,714	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,563	17,974
Total	\$52,503	\$17,974

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$72,503
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,736)
Total	\$64,767

PERF Net Pension Liability - Unaudited

WABASH CARNEGIE LIBRARY - 508000

Net Pension Liability as of June 30, 2023	\$215,289
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,821
- Net Difference Between Projected and Actual Investment	(20,631)
- Change of Assumptions	(11,740)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,142)
Pension Expense/(Income)	64,767
Contributions	(39,497)
Total Activity in FY 2024	1,578
Net Pension Liability as of June 30, 2024	\$216,867

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,497

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,894
2026	28,140
2027	6,269
2028	(1,774)
2029	0
Thereafter	0
Total	\$34,529

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$345,500	\$216,867	\$109,911

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$7,324,367 Proportionate Share: 0.0010905

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,917,208	\$4,395,789

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$450,515	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	582,017	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	151,453	34,800
Total	\$1,183,985	\$34,800

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,469,591
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,950
Total	\$1,545,541

PERF Net Pension Liability - Unaudited

CITY OF WARSAW - 509000

Net Pension Liability as of June 30, 2023	\$3,917,208
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	370,370
- Net Difference Between Projected and Actual Investment	(315,818)
- Change of Assumptions	(213,613)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(89,520)
Pension Expense/(Income)	1,545,541
Contributions	(818,379)
Total Activity in FY 2024	478,581
Net Pension Liability as of June 30, 2024	\$4,395,789

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$818,379

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$259,040
2026	736,208
2027	189,894
2028	(35,957)
2029	0
Thereafter	0
Total	\$1,149,185

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,003,123	\$4,395,789	\$2,227,842

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$7,628,908 Proportionate Share: 0.0011358

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,011,088	\$4,578,393

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$469,229	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	606,195	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,367	16,876
Total	\$1,126,791	\$16,876

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,530,639
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,709
Total	\$1,569,348

PERF Net Pension Liability - Unaudited

CITY OF WEST LAFAYETTE - 510000

Net Pension Liability as of June 30, 2023	\$4,011,088
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	387,163
- Net Difference Between Projected and Actual Investment	(313,157)
- Change of Assumptions	(218,733)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,094)
Pension Expense/(Income)	1,569,348
Contributions	(832,222)
Total Activity in FY 2024	567,305
Net Pension Liability as of June 30, 2024	\$4,578,393

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$832,222

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$219,159
2026	725,115
2027	203,092
2028	(37,451)
2029	0
Thereafter	0
Total	\$1,109,915

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,294,036	\$4,578,393	\$2,320,388

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$4,173,215 Proportionate Share: 0.0006213

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,251,362	\$2,504,451

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$256,676	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	331,598	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,302	83,410
Total	\$629,576	\$83,410

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$837,283
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,978)
Total	\$821,305

PERF Net Pension Liability - Unaudited

MSD MT VERNON - 511000

Net Pension Liability as of June 30, 2023	\$2,251,362
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	210,614
- Net Difference Between Projected and Actual Investment	(184,420)
- Change of Assumptions	(122,771)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,237)
Pension Expense/(Income)	821,305
Contributions	(467,402)
Total Activity in FY 2024	253,089
Net Pension Liability as of June 30, 2024	\$2,504,451

Supplemental Information

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

\$467,402

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$88,839
2026	372,010
2027	105,802
2028	(20,485)
2029	0
Thereafter	0
Total	\$546,166

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,989,950	\$2,504,451	\$1,269,288

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,739,999 Proportionate Share: 0.0002591

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$967,390	\$1,044,428

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$107,041	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	138,286	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,516	37,721
Total	\$255,843	\$37,721

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$349,171
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,111)
Total	\$340,060

PERF Net Pension Liability - Unaudited

MUNCIE PUBLIC LIBRARY - 512000

Net Pension Liability as of June 30, 2023	\$967,390
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87,249
- Net Difference Between Projected and Actual Investment	(83,443)
- Change of Assumptions	(52,754)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,698)
Pension Expense/(Income)	340,060
Contributions	(193,376)
Total Activity in FY 2024	77,038
Net Pension Liability as of June 30, 2024	\$1,044,428

Supplemental Information

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

\$193,376

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$32,694
2026	153,941
2027	40,030
2028	(8,543)
2029	0
Thereafter	0
Total	\$218,122

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,663,924	\$1,044,428	\$529,330

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,171,204 Proportionate Share: 0.0001744

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$372,345	\$703,004

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$72,049	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	93,080	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	131,775	3,277
Total	\$296,904	\$3,277

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$235,027
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,167
Total	\$283,194

PERF Net Pension Liability - Unaudited

CITY OF MUNCIE HOUSING AUTHORITY - 513000

Net Pension Liability as of June 30, 2023	\$372,345
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,431
- Net Difference Between Projected and Actual Investment	7,738
- Change of Assumptions	(20,305)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	126,776
Pension Expense/(Income)	283,194
Contributions	(131,175)
Total Activity in FY 2024	330,659
Net Pension Liability as of June 30, 2024	\$703,004

Supplemental Information

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

\$131,175

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$77,726
2026	157,386
2027	64,265
2028	(5,750)
2029	0
Thereafter	0
Total	\$293,627

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,119,986	\$703,004	\$356,291

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 516000

Submission Unit Name: NORTH MADISON COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$456,517

Proportionate Share:

0.0000680

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$237,171	\$274,107

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,093	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	36,293	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,584	9,613
Total	\$72,970	\$9,613

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,639
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,053
Total	\$93,692

PERF Net Pension Liability - Unaudited

NORTH MADISON COUNTY PUBLIC LIBRARY SYSTEM - 516000

Net Pension Liability as of June 30, 2023	\$237,171
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,241
- Net Difference Between Projected and Actual Investment	(18,067)
- Change of Assumptions	(12,933)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,133
Pension Expense/(Income)	93,692
Contributions	(51,130)
Total Activity in FY 2024	36,936
Net Pension Liability as of June 30, 2024	\$274,107

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,130

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$11,840
2026	40,956
2027	12,803
2028	(2,242)
2029	0
Thereafter	0
Total	\$63,357

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$436,692	\$274,107	\$138,921

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$757,320 Proportionate Share: 0.0001128

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$405,520	\$454,695

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,601	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	60,203	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,413	6,351
Total	\$117,217	\$6,351

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,013
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,040)
Total	\$148,973

PERF Net Pension Liability - Unaudited

FULTON COUNTY LIBRARY - 518000

Net Pension Liability as of June 30, 2023	\$405,520
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,304
- Net Difference Between Projected and Actual Investment	(32,743)
- Change of Assumptions	(22,114)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,440)
Pension Expense/(Income)	148,973
Contributions	(78,805)
Total Activity in FY 2024	49,175
Net Pension Liability as of June 30, 2024	\$454,695

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,805

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$22,555
2026	73,551
2027	18,479
2028	(3,719)
2029	0
Thereafter	0
Total	\$110,866

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$724,395	\$454,695	\$230,445

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,015,077 Proportionate Share: 0.0001511

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$583,399	\$609,082

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,423	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	80,645	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,351	47,627
Total	\$149,419	\$47,627

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$203,627
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,733)
Total	\$176,894

PERF Net Pension Liability - Unaudited

WARSAW COMMUNITY PUBLIC LIBRARY - 519000

Net Pension Liability as of June 30, 2023	\$583,399
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,487
- Net Difference Between Projected and Actual Investment	(53,072)
- Change of Assumptions	(31,814)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,123)
Pension Expense/(Income)	176,894
Contributions	(113,689)
Total Activity in FY 2024	25,683
Net Pension Liability as of June 30, 2024	\$609,082

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,689

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,100
2026	80,719
2027	20,956
2028	(4,983)
2029	0
Thereafter	0
Total	\$101,792

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$970,355	\$609,082	\$308,690

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$5,040,472 Proportionate Share: 0.0007504

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,579,943	\$3,024,851

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$310,010	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	400,501	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,011	40,745
Total	\$801,522	\$40,745

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,011,262
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,818
Total	\$1,072,080

PERF Net Pension Liability - Unaudited

SCHOOL TOWN OF MUNSTER - 522000

Net Pension Liability as of June 30, 2023	\$2,579,943
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	257,225
- Net Difference Between Projected and Actual Investment	(190,829)
- Change of Assumptions	(140,689)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,373
Pension Expense/(Income)	1,072,080
Contributions	(563,252)
Total Activity in FY 2024	444,908
Net Pension Liability as of June 30, 2024	\$3,024,851

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$563,252

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$155,480
2026	483,958
2027	146,082
2028	(24,743)
2029	0
Thereafter	0
Total	\$760,777

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,819,022	\$3,024,851	\$1,533,033

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,333,794 Proportionate Share: 0.0001986

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$830,805	\$800,554

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,047	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	105,996	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,403	69,136
Total	\$216,446	\$69,136

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$267,639
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,970)
Total	\$263,669

PERF Net Pension Liability - Unaudited

EAST CHICAGO PUBLIC LIBRARY - 525000

Net Pension Liability as of June 30, 2023	\$830,805
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,049
- Net Difference Between Projected and Actual Investment	(84,427)
- Change of Assumptions	(45,305)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(90,321)
Pension Expense/(Income)	263,669
Contributions	(138,916)
Total Activity in FY 2024	(30,251)
Net Pension Liability as of June 30, 2024	\$800,554

Supplemental Information

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

\$138,916

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$27,518
2026	109,331
2027	17,010
2028	(6,549)
2029	0
Thereafter	0
Total	\$147,310

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,275,397	\$800,554	\$405,731

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$10,568,035 Proportionate Share: 0.0015734

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,662,111	\$6,342,352

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$650,014	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	839,749	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,562	117,929
Total	\$1,549,325	\$117,929

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,120,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(130,302)
Total	\$1,990,060

PERF Net Pension Liability - Unaudited

CITY OF EAST CHICAGO - 528000

Net Pension Liability as of June 30, 2023	\$5,662,111
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	534,169
- Net Difference Between Projected and Actual Investment	(458,022)
- Change of Assumptions	(308,766)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,966
Pension Expense/(Income)	1,990,060
Contributions	(1,178,166)
Total Activity in FY 2024	680,241
Net Pension Liability as of June 30, 2024	\$6,342,352

Supplemental Information

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

\$1,178,166

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$229,614
2026	981,545
2027	272,115
2028	(51,878)
2029	0
Thereafter	0
Total	\$1,431,396

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,104,276	\$6,342,352	\$3,214,385

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$709,605 Proportionate Share: 0.0001056

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$413,991	\$425,672

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,626	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	56,360	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,453	30,078
Total	\$104,439	\$30,078

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,310
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,511)
Total	\$113,799

PERF Net Pension Liability - Unaudited

EAST CHICAGO WATER DEPARTMENT - 529000

Net Pension Liability as of June 30, 2023	\$413,991
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,156
- Net Difference Between Projected and Actual Investment	(38,528)
- Change of Assumptions	(22,576)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,306
Pension Expense/(Income)	113,799
Contributions	(79,476)
Total Activity in FY 2024	11,681
Net Pension Liability as of June 30, 2024	\$425,672

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,476

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,272
2026	58,755
2027	13,816
2028	(3,482)
2029	0
Thereafter	0
Total	\$74,361

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$678,157	\$425,672	\$215,736

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$336,806 Proportionate Share: 0.0000501

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$118,233	\$201,952

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,698	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	26,739	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,486	206
Total	\$86,923	\$206

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,516
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,754
Total	\$84,270

PERF Net Pension Liability - Unaudited

PORTAGE TOWNSHIP, ST JOSEPH COUNTY - 530000

Net Pension Liability as of June 30, 2023	\$118,233
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,279
- Net Difference Between Projected and Actual Investment	(360)
- Change of Assumptions	(6,447)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,700
Pension Expense/(Income)	84,270
Contributions	(37,723)
Total Activity in FY 2024	83,719
Net Pension Liability as of June 30, 2024	\$201,952

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,723

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$24,764
2026	46,635
2027	16,969
2028	(1,651)
2029	0
Thereafter	0
Total	\$86,717

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$321,739	\$201,952	\$102,352

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$591,333 Proportionate Share: 0.0000880

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$316,934	\$354,727

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,355	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	46,967	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,426	3,229
Total	\$91,748	\$3,229

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$118,592
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,743)
Total	\$115,849

PERF Net Pension Liability - Unaudited

PLYMOUTH PUBLIC LIBRARY - 531000

Net Pension Liability as of June 30, 2023	\$316,934
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,871
- Net Difference Between Projected and Actual Investment	(25,675)
- Change of Assumptions	(17,283)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,260
Pension Expense/(Income)	115,849
Contributions	(66,229)
Total Activity in FY 2024	37,793
Net Pension Liability as of June 30, 2024	\$354,727

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,229

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$19,687
2026	56,485
2027	15,248
2028	(2,901)
2029	0
Thereafter	0
Total	\$88,519

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$565,130	\$354,727	\$179,780

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,305,642 Proportionate Share: 0.0001944

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$730,219	\$783,623

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80,312	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	103,754	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,981	22,423
Total	\$200,047	\$22,423

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$261,979
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	761
Total	\$262,740

PERF Net Pension Liability - Unaudited

EASTERN HOWARD SCHOOL CORPORATION - 534000

Net Pension Liability as of June 30, 2023	\$730,219
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,372
- Net Difference Between Projected and Actual Investment	(63,614)
- Change of Assumptions	(39,820)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,042)
Pension Expense/(Income)	262,740
Contributions	(146,232)
Total Activity in FY 2024	53,404
Net Pension Liability as of June 30, 2024	\$783,623

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$146,232

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$34,052
2026	120,313
2027	29,669
2028	(6,410)
2029	0
Thereafter	0
Total	\$177,624

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,248,425	\$783,623	\$397,150

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,572,552 Proportionate Share: 0.0002341

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$840,687	\$943,654

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,713	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	124,943	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,759	16,199
Total	\$230,415	\$16,199

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$315,480
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,912)
Total	\$284,568

PERF Net Pension Liability - Unaudited

ANDERSON PUBLIC LIBRARY - 535000

Net Pension Liability as of June 30, 2023	\$840,687
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79,513
- Net Difference Between Projected and Actual Investment	(67,745)
- Change of Assumptions	(45,844)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,073
Pension Expense/(Income)	284,568
Contributions	(175,598)
Total Activity in FY 2024	102,967
Net Pension Liability as of June 30, 2024	\$943,654

Supplemental Information

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

\$175,598

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$31,927
2026	149,230
2027	40,777
2028	(7,718)
2029	0
Thereafter	0
Total	\$214,216

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,503,376	\$943,654	\$478,256

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 536000

Submission Unit Name: NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY

Wages: \$1,688,565

Proportionate Share:

0.0002514

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,001,272	\$1,013,390

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,860	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	134,176	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,274	86,906
Total	\$266,310	\$86,906

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$338,794
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,038)
Total	\$324,756

PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY - 536000

Net Pension Liability as of June 30, 2023	\$1,001,272
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,374
- Net Difference Between Projected and Actual Investment	(95,318)
- Change of Assumptions	(54,601)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(56,973)
Pension Expense/(Income)	324,756
Contributions	(189,120)
Total Activity in FY 2024	12,118
Net Pension Liability as of June 30, 2024	\$1,013,390

Supplemental Information

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

\$189,120

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$25,923
2026	130,983
2027	30,787
2028	(8,289)
2029	0
Thereafter	0
Total	\$179,404

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,614,475	\$1,013,390	\$513,599

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 537000

Submission Unit Name: ANDERSON COMMUNITY SCHOOL CORPORATION

Wages: \$7,386,013

Proportionate Share:

0.0010996

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,834,268	\$4,432,471

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$454,274	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	586,874	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,635	94,487
Total	\$1,103,783	\$94,487

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,481,855
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,384)
Total	\$1,431,471

PERF Net Pension Liability - Unaudited

ANDERSON COMMUNITY SCHOOL CORPORATION - 537000

Net Pension Liability as of June 30, 2023	\$3,834,268
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	375,826
- Net Difference Between Projected and Actual Investment	(291,951)
- Change of Assumptions	(209,090)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	93,327
Pension Expense/(Income)	1,431,471
Contributions	(801,380)
Total Activity in FY 2024	598,203
Net Pension Liability as of June 30, 2024	\$4,432,471

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$801,380

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$166,556
2026	676,681
2027	202,316
2028	(36,257)
2029	0
Thereafter	0
Total	\$1,009,296

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,061,562	\$4,432,471	\$2,246,433

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 537001

Submission Unit Name: ANDERSON COMMUNITY SCHOOL CORPORATION-CAFETERIA

Wages: \$573,797

Proportionate Share: 0.0000854

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$265,406	\$344,246

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,281	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	45,579	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,569	15,840
Total	\$105,429	\$15,840

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,088
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,187)
Total	\$110,901

PERF Net Pension Liability - Unaudited

ANDERSON COMMUNITY SCHOOL CORPORATION-CAFETERIA - 537001

Net Pension Liability as of June 30, 2023	\$265,406
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,851
- Net Difference Between Projected and Actual Investment	(15,253)
- Change of Assumptions	(14,473)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,079
Pension Expense/(Income)	110,901
Contributions	(64,265)
Total Activity in FY 2024	78,840
Net Pension Liability as of June 30, 2024	\$344,246

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,265

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$15,986
2026	56,006
2027	20,412
2028	(2,815)
2029	0
Thereafter	0
Total	\$89,589

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$548,433	\$344,246	\$174,468

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 538000
 Submission Unit Name: HOWARD COUNTY

Wages: \$21,655,037 Proportionate Share: 0.0032240

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$11,672,566	\$12,995,895

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,331,921	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,720,701	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	110,318	231,103
Total	\$3,162,940	\$231,103

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,344,762
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,112)
Total	\$4,292,650

PERF Net Pension Liability - Unaudited

HOWARD COUNTY - 538000

Net Pension Liability as of June 30, 2023	\$11,672,566
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,093,104
- Net Difference Between Projected and Actual Investment	(954,683)
- Change of Assumptions	(636,528)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(65,024)
Pension Expense/(Income)	4,292,650
Contributions	(2,406,190)
Total Activity in FY 2024	1,323,329
Net Pension Liability as of June 30, 2024	\$12,995,895

Supplemental Information

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

\$2,406,190

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$471,054
2026	2,020,416
2027	546,669
2028	(106,302)
2029	0
Thereafter	0
Total	\$2,931,837

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,704,326	\$12,995,895	\$6,586,486

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$16,345,062 Proportionate Share: 0.0024335

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$8,348,287	\$9,809,402

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,005,344	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,298,798	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	286,319	36,155
Total	\$2,590,461	\$36,155

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,279,460
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	81,245
Total	\$3,360,705

PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD CO SCHOOL CORP - 539000

Net Pension Liability as of June 30, 2023	\$8,348,287
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	834,541
- Net Difference Between Projected and Actual Investment	(614,652)
- Change of Assumptions	(455,249)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	161,808
Pension Expense/(Income)	3,360,705
Contributions	(1,826,038)
Total Activity in FY 2024	1,461,115
Net Pension Liability as of June 30, 2024	\$9,809,402

Supplemental Information

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

\$1,826,038

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$546,848
2026	1,611,631
2027	476,065
2028	(80,238)
2029	0
Thereafter	0
Total	\$2,554,306

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,627,784	\$9,809,402	\$4,971,530

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$8,210,161 Proportionate Share: 0.0012223

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,292,023	\$4,927,073

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$504,965	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	652,361	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	81,796	51,122
Total	\$1,239,122	\$51,122

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,647,209
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,485
Total	\$1,654,694

PERF Net Pension Liability - Unaudited

NORTHWEST ALLEN CO SCHOOLS - 540000

Net Pension Liability as of June 30, 2023	\$4,292,023
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	417,152
- Net Difference Between Projected and Actual Investment	(331,382)
- Change of Assumptions	(234,053)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,715
Pension Expense/(Income)	1,654,694
Contributions	(914,076)
Total Activity in FY 2024	635,050
Net Pension Liability as of June 30, 2024	\$4,927,073

Supplemental Information

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

\$914,076

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$225,646
2026	777,294
2027	225,362
2028	(40,302)
2029	0
Thereafter	0
Total	\$1,188,000

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,849,534	\$4,927,073	\$2,497,104

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$829,481 Proportionate Share: 0.0001235

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$447,520	\$497,827

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,021	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	65,914	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,047	27,402
Total	\$121,982	\$27,402

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,432
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,651)
Total	\$122,781

PERF Net Pension Liability - Unaudited

NORTH CIVIL TOWNSHIP - 541000

Net Pension Liability as of June 30, 2023	\$447,520
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,865
- Net Difference Between Projected and Actual Investment	(36,659)
- Change of Assumptions	(24,404)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,626
Pension Expense/(Income)	122,781
Contributions	(92,902)
Total Activity in FY 2024	50,307
Net Pension Liability as of June 30, 2024	\$497,827

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$92,902

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$7,312
2026	70,311
2027	21,029
2028	(4,072)
2029	0
Thereafter	0
Total	\$94,580

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$793,109	\$497,827	\$252,305

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 541001

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

Wages: \$692,054

Proportionate Share:

0.0001030

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$332,816	\$415,191

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,552	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	54,973	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,672	28,955
Total	\$117,197	\$28,955

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$138,806
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,193)
Total	\$118,613

PERF Net Pension Liability - Unaudited

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

Net Pension Liability as of June 30, 2023	\$332,816
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,743
- Net Difference Between Projected and Actual Investment	(21,309)
- Change of Assumptions	(18,149)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,987
Pension Expense/(Income)	118,613
Contributions	(77,510)
Total Activity in FY 2024	82,375
Net Pension Liability as of June 30, 2024	\$415,191

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,510

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$6,338
2026	62,373
2027	22,927
2028	(3,396)
2029	0
Thereafter	0
Total	\$88,242

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$661,460	\$415,191	\$210,424

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$672,149 Proportionate Share: 0.0001001

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$438,696	\$403,502

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,354	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	53,425	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,927	52,149
Total	\$101,706	\$52,149

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$134,898
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,988)
Total	\$113,910

PERF Net Pension Liability - Unaudited

FRANKFORT COMMUNITY PUBLIC LIBRARY - 547000

Net Pension Liability as of June 30, 2023	\$438,696
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,378
- Net Difference Between Projected and Actual Investment	(47,125)
- Change of Assumptions	(23,923)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,153)
Pension Expense/(Income)	113,910
Contributions	(75,281)
Total Activity in FY 2024	(35,194)
Net Pension Liability as of June 30, 2024	\$403,502

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,281

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$553
2026	45,380
2027	6,924
2028	(3,300)
2029	0
Thereafter	0
Total	\$49,557

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$642,836	\$403,502	\$204,500

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 550000
 Submission Unit Name: RUSHVILLE PUBLIC LIBRARY

Wages: \$171,740 Proportionate Share: 0.0000256

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$88,939	\$103,193

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,576	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	13,663	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,730	1,892
Total	\$25,969	\$1,892

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,499
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(959)
Total	\$33,540

PERF Net Pension Liability - Unaudited

RUSHVILLE PUBLIC LIBRARY - 550000

Net Pension Liability as of June 30, 2023	\$88,939
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,756
- Net Difference Between Projected and Actual Investment	(6,722)
- Change of Assumptions	(4,850)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,765
Pension Expense/(Income)	33,540
Contributions	(19,235)
Total Activity in FY 2024	14,254
Net Pension Liability as of June 30, 2024	\$103,193

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,235

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$3,751
2026	16,307
2027	4,864
2028	(845)
2029	0
Thereafter	0
Total	\$24,077

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$164,402	\$103,193	\$52,300

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 558000
 Submission Unit Name: SCHOOL CITY OF WHITING

Wages: \$1,867,923 Proportionate Share: 0.0002781

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$933,862	\$1,121,017

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$114,891	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	148,426	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	78,272	0
Total	\$341,589	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$374,776
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,630
Total	\$438,406

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF WHITING - 558000

Net Pension Liability as of June 30, 2023	\$933,862
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95,784
- Net Difference Between Projected and Actual Investment	(65,618)
- Change of Assumptions	(50,925)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,285)
Pension Expense/(Income)	438,406
Contributions	(209,207)
Total Activity in FY 2024	187,155
Net Pension Liability as of June 30, 2024	\$1,121,017

Supplemental Information

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

\$209,207

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$102,167
2026	191,397
2027	57,194
2028	(9,169)
2029	0
Thereafter	0
Total	\$341,589

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,785,941	\$1,121,017	\$568,146

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 559000
 Submission Unit Name: WHITING PUBLIC LIBRARY

Wages: \$420,124 Proportionate Share: 0.0000625

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$251,289	\$251,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,820	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	33,357	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,979	21,300
Total	\$62,156	\$21,300

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,227
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,524)
Total	\$75,703

PERF Net Pension Liability - Unaudited

WHITING PUBLIC LIBRARY - 559000

Net Pension Liability as of June 30, 2023	\$251,289
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,679
- Net Difference Between Projected and Actual Investment	(24,239)
- Change of Assumptions	(13,703)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,738)
Pension Expense/(Income)	75,703
Contributions	(47,054)
Total Activity in FY 2024	648
Net Pension Liability as of June 30, 2024	\$251,937

Supplemental Information

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

\$47,054

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$2,740
2026	32,832
2027	7,346
2028	(2,062)
2029	0
Thereafter	0
Total	\$40,856

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$401,371	\$251,937	\$127,685

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 562000
 Submission Unit Name: MAUMEE CIVIL TOWNSHIP

Wages: \$15,000 Proportionate Share: 0.0000022

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$8,470	\$8,868

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$909	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,174	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107	628
Total	\$2,190	\$628

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,965
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(288)
Total	\$2,677

PERF Net Pension Liability - Unaudited

MAUMEE CIVIL TOWNSHIP - 562000

Net Pension Liability as of June 30, 2023	\$8,470
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	736
- Net Difference Between Projected and Actual Investment	(767)
- Change of Assumptions	(462)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(106)
Pension Expense/(Income)	2,677
Contributions	(1,680)
Total Activity in FY 2024	398
Net Pension Liability as of June 30, 2024	\$8,868

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,680

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$102
2026	1,219
2027	313
2028	(72)
2029	0
Thereafter	0
Total	\$1,562

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,128	\$8,868	\$4,495

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 566000
 Submission Unit Name: ROSSVILLE CONS SCHOOL DISTRICT

Wages: \$858,923 Proportionate Share: 0.0001279

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$446,461	\$515,563

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,839	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	68,262	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,997	0
Total	\$132,098	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$172,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,791
Total	\$177,153

PERF Net Pension Liability - Unaudited

ROSSVILLE CONS SCHOOL DISTRICT - 566000

Net Pension Liability as of June 30, 2023	\$446,461
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,705
- Net Difference Between Projected and Actual Investment	(34,068)
- Change of Assumptions	(24,346)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,857
Pension Expense/(Income)	177,153
Contributions	(96,199)
Total Activity in FY 2024	69,102
Net Pension Liability as of June 30, 2024	\$515,563

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,199

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$27,202
2026	85,074
2027	24,039
2028	(4,217)
2029	0
Thereafter	0
Total	\$132,098

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$821,366	\$515,563	\$261,294

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 567000
 Submission Unit Name: MANCHESTER COMMUNITY SCHOOLS

Wages: \$1,934,533 Proportionate Share: 0.0002880

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,046,095	\$1,160,924

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$118,981	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	153,710	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,610	71,747
Total	\$278,301	\$71,747

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$388,118
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54,137)
Total	\$333,981

PERF Net Pension Liability - Unaudited

MANCHESTER COMMUNITY SCHOOLS - 567000

Net Pension Liability as of June 30, 2023	\$1,046,095
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,578
- Net Difference Between Projected and Actual Investment	(86,058)
- Change of Assumptions	(57,046)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,115
Pension Expense/(Income)	333,981
Contributions	(209,741)
Total Activity in FY 2024	114,829
Net Pension Liability as of June 30, 2024	\$1,160,924

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$209,741

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$8,311
2026	160,350
2027	47,389
2028	(9,496)
2029	0
Thereafter	0
Total	\$206,554

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,849,518	\$1,160,924	\$588,371

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 569000
 Submission Unit Name: HANCOCK CO PUBLIC LIBRARY

Wages: \$1,992,991 Proportionate Share: 0.0002967

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,039,389	\$1,195,993

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$122,575	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	158,354	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,565	19,509
Total	\$295,494	\$19,509

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$399,842
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,666)
Total	\$382,176

PERF Net Pension Liability - Unaudited

HANCOCK CO PUBLIC LIBRARY - 569000

Net Pension Liability as of June 30, 2023	\$1,039,389
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	101,309
- Net Difference Between Projected and Actual Investment	(79,877)
- Change of Assumptions	(56,680)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,192
Pension Expense/(Income)	382,176
Contributions	(221,516)
Total Activity in FY 2024	156,604
Net Pension Liability as of June 30, 2024	\$1,195,993

Supplemental Information

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

\$221,516

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$41,257
2026	189,549
2027	54,961
2028	(9,782)
2029	0
Thereafter	0
Total	\$275,985

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,905,389	\$1,195,993	\$606,145

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 570000
 Submission Unit Name: GREENWOOD LIBRARY

Wages: \$880,311 Proportionate Share: 0.0001311

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$475,401	\$528,462

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,161	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	69,970	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,590	10,157
Total	\$150,721	\$10,157

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$176,674
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,968
Total	\$192,642

PERF Net Pension Liability - Unaudited

GREENWOOD LIBRARY - 570000

Net Pension Liability as of June 30, 2023	\$475,401
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,434
- Net Difference Between Projected and Actual Investment	(38,993)
- Change of Assumptions	(25,925)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,871)
Pension Expense/(Income)	192,642
Contributions	(89,226)
Total Activity in FY 2024	53,061
Net Pension Liability as of June 30, 2024	\$528,462

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,226

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$35,915
2026	88,491
2027	20,480
2028	(4,322)
2029	0
Thereafter	0
Total	\$140,564

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$841,916	\$528,462	\$267,831

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 571000
 Submission Unit Name: GREENCASTLE CONSOLIDATED SCHOOLS

Wages: \$2,036,488 Proportionate Share: 0.0003032

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,260,325	\$1,222,195

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$125,260	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	161,823	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,493	173,762
Total	\$297,576	\$173,762

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$408,602
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(107,646)
Total	\$300,956

PERF Net Pension Liability - Unaudited

GREENCASTLE CONSOLIDATED SCHOOLS - 571000

Net Pension Liability as of June 30, 2023	\$1,260,325
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99,474
- Net Difference Between Projected and Actual Investment	(127,047)
- Change of Assumptions	(68,728)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,363)
Pension Expense/(Income)	300,956
Contributions	(224,422)
Total Activity in FY 2024	(38,130)
Net Pension Liability as of June 30, 2024	\$1,222,195

Supplemental Information

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

\$224,422

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$31,917)
2026	136,322
2027	29,406
2028	(9,997)
2029	0
Thereafter	0
Total	\$123,814

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,947,131	\$1,222,195	\$619,424

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 572000
 Submission Unit Name: BARTHOLOMEW COUNTY LIBRARY

Wages: \$2,136,050 Proportionate Share: 0.0003180

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,096,211	\$1,281,853

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$131,374	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	169,722	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,425	3,976
Total	\$335,521	\$3,976

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$428,547
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,927
Total	\$444,474

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY LIBRARY - 572000

Net Pension Liability as of June 30, 2023	\$1,096,211
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108,946
- Net Difference Between Projected and Actual Investment	(81,533)
- Change of Assumptions	(59,779)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,018
Pension Expense/(Income)	444,474
Contributions	(232,484)
Total Activity in FY 2024	185,642
Net Pension Liability as of June 30, 2024	\$1,281,853

Supplemental Information

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

\$232,484

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$66,408
2026	215,291
2027	60,331
2028	(10,485)
2029	0
Thereafter	0
Total	\$331,545

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,042,176	\$1,281,853	\$649,660

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 575000

Submission Unit Name: BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

Wages: \$22,564,674

Proportionate Share:

0.0033595

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$11,769,623	\$13,542,094

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,387,900	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,793,019	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	610,683	0
Total	\$3,791,602	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,527,366
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	459,722
Total	\$4,987,088

PERF Net Pension Liability - Unaudited

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION - 575000

Net Pension Liability as of June 30, 2023	\$11,769,623
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,147,097
- Net Difference Between Projected and Actual Investment	(904,611)
- Change of Assumptions	(641,821)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(297,857)
Pension Expense/(Income)	4,987,088
Contributions	(2,517,425)
Total Activity in FY 2024	1,772,471
Net Pension Liability as of June 30, 2024	\$13,542,094

Supplemental Information

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

\$2,517,425

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$979,533
2026	2,298,858
2027	623,982
2028	(110,771)
2029	0
Thereafter	0
Total	\$3,791,602

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,574,498	\$13,542,094	\$6,863,306

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 577000
 Submission Unit Name: EAST CHICAGO SCHOOL CITY

Wages: \$6,571,813 Proportionate Share: 0.0009784

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,444,983	\$3,943,916

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$404,203	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	522,188	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,660	110,216
Total	\$1,034,051	\$110,216

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,318,522
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,230
Total	\$1,359,752

PERF Net Pension Liability - Unaudited

EAST CHICAGO SCHOOL CITY - 577000

Net Pension Liability as of June 30, 2023	\$3,444,983
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	333,720
- Net Difference Between Projected and Actual Investment	(267,411)
- Change of Assumptions	(187,862)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,389)
Pension Expense/(Income)	1,359,752
Contributions	(721,877)
Total Activity in FY 2024	498,933
Net Pension Liability as of June 30, 2024	\$3,943,916

Supplemental Information

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

\$721,877

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$188,682
2026	590,147
2027	177,266
2028	(32,260)
2029	0
Thereafter	0
Total	\$923,835

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,283,223	\$3,943,916	\$1,998,827

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 578000
 Submission Unit Name: TOWN OF EDINBURGH

Wages: \$3,741,368 Proportionate Share: 0.0005570

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,870,194	\$2,245,259

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$230,112	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	297,280	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,733	14,418
Total	\$596,125	\$14,418

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$750,630
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,945
Total	\$764,575

PERF Net Pension Liability - Unaudited

TOWN OF EDINBURGH - 578000

Net Pension Liability as of June 30, 2023	\$1,870,194
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	191,848
- Net Difference Between Projected and Actual Investment	(131,374)
- Change of Assumptions	(101,985)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,716
Pension Expense/(Income)	764,575
Contributions	(415,715)
Total Activity in FY 2024	375,065
Net Pension Liability as of June 30, 2024	\$2,245,259

Supplemental Information

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

\$415,715

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$113,305
2026	372,821
2027	113,946
2028	(18,365)
2029	0
Thereafter	0
Total	\$581,707

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,577,019	\$2,245,259	\$1,137,926

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 580000
 Submission Unit Name: LAKE COUNTY LIBRARY

Wages: \$4,454,777 Proportionate Share: 0.0006632

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,334,654	\$2,673,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$273,986	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	353,961	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,519	7,210
Total	\$647,466	\$7,210

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$893,749
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,636)
Total	\$866,113

PERF Net Pension Liability - Unaudited

LAKE COUNTY LIBRARY - 580000

Net Pension Liability as of June 30, 2023	\$2,334,654
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	226,220
- Net Difference Between Projected and Actual Investment	(181,148)
- Change of Assumptions	(127,313)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,305
Pension Expense/(Income)	866,113
Contributions	(481,482)
Total Activity in FY 2024	338,695
Net Pension Liability as of June 30, 2024	\$2,673,349

Supplemental Information

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

\$481,482

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$119,817
2026	423,581
2027	118,724
2028	(21,866)
2029	0
Thereafter	0
Total	\$640,256

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,259,029	\$2,673,349	\$1,354,888

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 582000
 Submission Unit Name: LAKE COUNTY

Wages: \$83,758,255 Proportionate Share: 0.0124700

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$45,197,710	\$50,266,381

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,151,692	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,655,441	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	170,719	1,205,903
Total	\$11,977,852	\$1,205,903

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,804,957
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(350,265)
Total	\$16,454,692

PERF Net Pension Liability - Unaudited

LAKE COUNTY - 582000

Net Pension Liability as of June 30, 2023	\$45,197,710
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,226,962
- Net Difference Between Projected and Actual Investment	(3,703,997)
- Change of Assumptions	(2,464,721)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(347,121)
Pension Expense/(Income)	16,454,692
Contributions	(9,097,144)
Total Activity in FY 2024	5,068,671
Net Pension Liability as of June 30, 2024	\$50,266,381

Supplemental Information

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

\$9,097,144

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,525,838
2026	7,589,585
2027	2,067,690
2028	(411,164)
2029	0
Thereafter	0
Total	\$10,771,949

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$80,081,558	\$50,266,381	\$25,475,645

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 583000
 Submission Unit Name: GARY COMMUNITY SCHOOL CORPORATION

Wages: \$7,931,573 Proportionate Share: 0.0011809

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,733,896	\$4,760,190

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$487,862	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	630,265	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	288,826	287,727
Total	\$1,406,953	\$287,727

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,591,417
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	140,228
Total	\$1,731,645

PERF Net Pension Liability - Unaudited

GARY COMMUNITY SCHOOL CORPORATION - 583000

Net Pension Liability as of June 30, 2023	\$4,733,896
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	391,008
- Net Difference Between Projected and Actual Investment	(454,757)
- Change of Assumptions	(258,149)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(524,251)
Pension Expense/(Income)	1,731,645
Contributions	(859,202)
Total Activity in FY 2024	26,294
Net Pension Liability as of June 30, 2024	\$4,760,190

Supplemental Information

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

\$859,202

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$333,689
2026	689,520
2027	134,955
2028	(38,938)
2029	0
Thereafter	0
Total	\$1,119,226

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,583,666	\$4,760,190	\$2,412,525

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 584000
 Submission Unit Name: CALUMET TWP-LAKE COUNTY

Wages: \$714,914 Proportionate Share: 0.0001064

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$405,873	\$428,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,957	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	56,787	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,857	15,427
Total	\$108,601	\$15,427

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$143,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,402)
Total	\$137,986

PERF Net Pension Liability - Unaudited

CALUMET TWP-LAKE COUNTY - 584000

Net Pension Liability as of June 30, 2023	\$405,873
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,653
- Net Difference Between Projected and Actual Investment	(36,240)
- Change of Assumptions	(22,133)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,455)
Pension Expense/(Income)	137,986
Contributions	(78,787)
Total Activity in FY 2024	23,024
Net Pension Liability as of June 30, 2024	\$428,897

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,787

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$16,575
2026	64,937
2027	15,170
2028	(3,508)
2029	0
Thereafter	0
Total	\$93,174

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$683,294	\$428,897	\$217,370

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 584001

Submission Unit Name: CALUMET TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$695,193

Proportionate Share:

0.0001035

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$420,697	\$417,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,759	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	55,240	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,649	52,069
Total	\$103,648	\$52,069

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$139,480
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,250)
Total	\$121,230

PERF Net Pension Liability - Unaudited

CALUMET TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 584001

Net Pension Liability as of June 30, 2023	\$420,697
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,152
- Net Difference Between Projected and Actual Investment	(41,185)
- Change of Assumptions	(22,941)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,875)
Pension Expense/(Income)	121,230
Contributions	(67,871)
Total Activity in FY 2024	(3,490)
Net Pension Liability as of June 30, 2024	\$417,207

Supplemental Information

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

\$67,871

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$840)
2026	46,195
2027	9,635
2028	(3,411)
2029	0
Thereafter	0
Total	\$51,579

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$664,671	\$417,207	\$211,446

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 585000
 Submission Unit Name: TOWN OF LONG BEACH

Wages: \$891,782 Proportionate Share: 0.0001328

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$451,402	\$535,315

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,863	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	70,878	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,387	15,293
Total	\$147,128	\$15,293

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$178,965
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,413
Total	\$185,378

PERF Net Pension Liability - Unaudited

TOWN OF LONG BEACH - 585000

Net Pension Liability as of June 30, 2023	\$451,402
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,627
- Net Difference Between Projected and Actual Investment	(32,585)
- Change of Assumptions	(24,616)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,989
Pension Expense/(Income)	185,378
Contributions	(99,880)
Total Activity in FY 2024	83,913
Net Pension Liability as of June 30, 2024	\$535,315

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,880

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$26,086
2026	83,548
2027	26,579
2028	(4,378)
2029	0
Thereafter	0
Total	\$131,835

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$852,833	\$535,315	\$271,304

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 586001
 Submission Unit Name: HOBART TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$187,245 Proportionate Share: 0.0000279

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$98,115	\$112,464

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,526	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	14,891	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,034	7,973
Total	\$28,451	\$7,973

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,599
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,885)
Total	\$31,714

PERF Net Pension Liability - Unaudited

HOBART TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 586001

Net Pension Liability as of June 30, 2023	\$98,115
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,519
- Net Difference Between Projected and Actual Investment	(7,597)
- Change of Assumptions	(5,350)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,035
Pension Expense/(Income)	31,714
Contributions	(20,972)
Total Activity in FY 2024	14,349
Net Pension Liability as of June 30, 2024	\$112,464

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,972

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,188
2026	15,066
2027	5,144
2028	(920)
2029	0
Thereafter	0
Total	\$20,478

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$179,172	\$112,464	\$56,998

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 587000
 Submission Unit Name: ROYAL CENTER TWP LIBRARY

Wages: \$39,484 Proportionate Share: 0.0000059

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$21,176	\$23,783

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,437	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,149	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	357	180
Total	\$5,943	\$180

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,951
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	315
Total	\$8,266

PERF Net Pension Liability - Unaudited

ROYAL CENTER TWP LIBRARY - 587000

Net Pension Liability as of June 30, 2023	\$21,176
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,004
- Net Difference Between Projected and Actual Investment	(1,705)
- Change of Assumptions	(1,155)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(381)
Pension Expense/(Income)	8,266
Contributions	(4,422)
Total Activity in FY 2024	2,607
Net Pension Liability as of June 30, 2024	\$23,783

Supplemental Information

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

\$4,422

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,170
2026	3,760
2027	1,028
2028	(195)
2029	0
Thereafter	0
Total	\$5,763

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,889	\$23,783	\$12,053

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 588000
 Submission Unit Name: LAKE RIDGE SCHOOLS

Wages: \$2,508,874 Proportionate Share: 0.0003735

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,394,087	\$1,505,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$154,303	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	199,343	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	114,175	38,567
Total	\$467,821	\$38,567

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$503,340
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,483
Total	\$568,823

PERF Net Pension Liability - Unaudited

LAKE RIDGE SCHOOLS - 588000

Net Pension Liability as of June 30, 2023	\$1,394,087
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	125,780
- Net Difference Between Projected and Actual Investment	(120,186)
- Change of Assumptions	(76,022)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(108,790)
Pension Expense/(Income)	568,823
Contributions	(278,119)
Total Activity in FY 2024	111,486
Net Pension Liability as of June 30, 2024	\$1,505,573

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$278,119

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$117,556
2026	266,372
2027	57,641
2028	(12,315)
2029	0
Thereafter	0
Total	\$429,254

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,398,594	\$1,505,573	\$763,044

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 592000
 Submission Unit Name: TWIN LAKES SCHOOL CORP

Wages: \$3,614,818 Proportionate Share: 0.0005382

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,884,311	\$2,169,476

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$222,345	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	287,246	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,733	25,888
Total	\$563,324	\$25,888

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$725,295
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,205
Total	\$768,500

PERF Net Pension Liability - Unaudited

TWIN LAKES SCHOOL CORP - 592000

Net Pension Liability as of June 30, 2023	\$1,884,311
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	183,793
- Net Difference Between Projected and Actual Investment	(144,643)
- Change of Assumptions	(102,755)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,799)
Pension Expense/(Income)	768,500
Contributions	(400,931)
Total Activity in FY 2024	285,165
Net Pension Liability as of June 30, 2024	\$2,169,476

Supplemental Information

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

\$400,931

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$114,631
2026	340,878
2027	99,673
2028	(17,746)
2029	0
Thereafter	0
Total	\$537,436

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,456,287	\$2,169,476	\$1,099,518

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 600000
 Submission Unit Name: PERU COMMUNITY SCHOOL CORP

Wages: \$2,316,510 Proportionate Share: 0.0003449

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$871,393	\$1,390,287

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$142,487	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	184,079	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	188,024	32,580
Total	\$514,590	\$32,580

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$464,798
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,817
Total	\$508,615

PERF Net Pension Liability - Unaudited

PERU COMMUNITY SCHOOL CORP - 600000

Net Pension Liability as of June 30, 2023	\$871,393
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	124,659
- Net Difference Between Projected and Actual Investment	(15,647)
- Change of Assumptions	(47,519)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	208,122
Pension Expense/(Income)	508,615
Contributions	(259,336)
Total Activity in FY 2024	518,894
Net Pension Liability as of June 30, 2024	\$1,390,287

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$259,336

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$104,534
2026	279,753
2027	109,095
2028	(11,372)
2029	0
Thereafter	0
Total	\$482,010

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,214,926	\$1,390,287	\$704,615

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 601000

Submission Unit Name: PORTAGE TOWNSHIP SCHOOLS

Wages: \$12,032,594

Proportionate Share: 0.0017914

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$7,040,668	\$7,221,106

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$740,075	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	956,099	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	102,468	421,704
Total	\$1,798,642	\$421,704

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,414,146
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(105,753)
Total	\$2,308,393

PERF Net Pension Liability - Unaudited

PORTAGE TOWNSHIP SCHOOLS - 601000

Net Pension Liability as of June 30, 2023	\$7,040,668
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	596,025
- Net Difference Between Projected and Actual Investment	(657,641)
- Change of Assumptions	(383,942)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(346,008)
Pension Expense/(Income)	2,308,393
Contributions	(1,336,389)
Total Activity in FY 2024	180,438
Net Pension Liability as of June 30, 2024	\$7,221,106

Supplemental Information

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

\$1,336,389

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$162,693
2026	1,043,555
2027	229,757
2028	(59,067)
2029	0
Thereafter	0
Total	\$1,376,938

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,504,259	\$7,221,106	\$3,659,749

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 602000
 Submission Unit Name: CITY OF HAMMOND

Wages: \$15,393,224 Proportionate Share: 0.0022918

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$8,438,638	\$9,238,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$946,804	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,223,171	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,173	272,518
Total	\$2,265,148	\$272,518

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,088,500
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,929)
Total	\$3,035,571

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND - 602000

Net Pension Liability as of June 30, 2023	\$8,438,638
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	774,152
- Net Difference Between Projected and Actual Investment	(710,988)
- Change of Assumptions	(460,176)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(137,205)
Pension Expense/(Income)	3,035,571
Contributions	(1,701,781)
Total Activity in FY 2024	799,573
Net Pension Liability as of June 30, 2024	\$9,238,211

Supplemental Information

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

\$1,701,781

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$329,621
2026	1,370,419
2027	368,155
2028	(75,565)
2029	0
Thereafter	0
Total	\$1,992,630

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,717,796	\$9,238,211	\$4,682,044

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 602001

Submission Unit Name: CITY OF HAMMOND-CITY OF HAMMOND WATER WORKS

Wages: \$4,439,983

Proportionate Share: 0.0006610

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,510,062	\$2,664,481

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$273,077	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	352,786	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,670	90,049
Total	\$673,533	\$90,049

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$890,784
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,632
Total	\$914,416

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND-CITY OF HAMMOND WATER WORKS - 602001

Net Pension Liability as of June 30, 2023	\$2,510,062
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	221,722
- Net Difference Between Projected and Actual Investment	(222,527)
- Change of Assumptions	(136,879)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(125,035)
Pension Expense/(Income)	914,416
Contributions	(497,278)
Total Activity in FY 2024	154,419
Net Pension Liability as of June 30, 2024	\$2,664,481

Supplemental Information

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

\$497,278

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$108,323
2026	399,684
2027	97,272
2028	(21,795)
2029	0
Thereafter	0
Total	\$583,484

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,244,901	\$2,664,481	\$1,350,393

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 602002
 Submission Unit Name: CITY OF HAMMOND-HAMMOND SANITARY DISTRICT

Wages: \$5,499,935 Proportionate Share: 0.0008188

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,203,576	\$3,300,570

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$338,268	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	437,007	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,220	192,146
Total	\$808,495	\$192,146

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,103,440
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,392)
Total	\$1,050,048

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND-HAMMOND SANITARY DISTRICT - 602002

Net Pension Liability as of June 30, 2023	\$3,203,576
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	272,724
- Net Difference Between Projected and Actual Investment	(297,261)
- Change of Assumptions	(174,697)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(150,399)
Pension Expense/(Income)	1,050,048
Contributions	(603,421)
Total Activity in FY 2024	96,994
Net Pension Liability as of June 30, 2024	\$3,300,570

Supplemental Information

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

\$603,421

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$84,384
2026	453,432
2027	105,530
2028	(26,997)
2029	0
Thereafter	0
Total	\$616,349

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,258,282	\$3,300,570	\$1,672,771

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 602003
 Submission Unit Name: HAMMOND PORT AUTHORITY

Wages: \$1,432,530 Proportionate Share: 0.0002133

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$829,041	\$859,809

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$88,120	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	113,842	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,141	40,090
Total	\$222,103	\$40,090

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$287,450
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,621)
Total	\$282,829

PERF Net Pension Liability - Unaudited

HAMMOND PORT AUTHORITY - 602003

Net Pension Liability as of June 30, 2023	\$829,041
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,158
- Net Difference Between Projected and Actual Investment	(76,176)
- Change of Assumptions	(45,209)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,390)
Pension Expense/(Income)	282,829
Contributions	(160,444)
Total Activity in FY 2024	30,768
Net Pension Liability as of June 30, 2024	\$859,809

Supplemental Information

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

\$160,444

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$31,262
2026	128,936
2027	28,847
2028	(7,032)
2029	0
Thereafter	0
Total	\$182,013

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,369,799	\$859,809	\$435,762

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 604000
 Submission Unit Name: CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$1,996,712 Proportionate Share: 0.0002973

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,110,681	\$1,198,412

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$122,823	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	158,674	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,202	39,116
Total	\$290,699	\$39,116

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$400,651
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,950)
Total	\$395,701

PERF Net Pension Liability - Unaudited

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION - 604000

Net Pension Liability as of June 30, 2023	\$1,110,681
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,099
- Net Difference Between Projected and Actual Investment	(95,897)
- Change of Assumptions	(60,568)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,973)
Pension Expense/(Income)	395,701
Contributions	(223,631)
Total Activity in FY 2024	87,731
Net Pension Liability as of June 30, 2024	\$1,198,412

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$223,631

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$36,082
2026	179,125
2027	46,178
2028	(9,802)
2029	0
Thereafter	0
Total	\$251,583

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,909,242	\$1,198,412	\$607,370

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 606000
 Submission Unit Name: CLARKSVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$3,038,194 Proportionate Share: 0.0004523

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,551,142	\$1,823,214

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$186,857	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	241,400	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,295	0
Total	\$508,552	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$609,533
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,123
Total	\$643,656

PERF Net Pension Liability - Unaudited

CLARKSVILLE COMMUNITY SCHOOL CORPORATION - 606000

Net Pension Liability as of June 30, 2023	\$1,551,142
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	155,121
- Net Difference Between Projected and Actual Investment	(114,126)
- Change of Assumptions	(84,587)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,244
Pension Expense/(Income)	643,656
Contributions	(340,236)
Total Activity in FY 2024	272,072
Net Pension Liability as of June 30, 2024	\$1,823,214

Supplemental Information

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

\$340,236

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$119,606
2026	315,149
2027	88,710
2028	(14,913)
2029	0
Thereafter	0
Total	\$508,552

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,904,642	\$1,823,214	\$924,028

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 607000
 Submission Unit Name: AKRON PUBLIC LIBRARY

Wages: \$88,111 Proportionate Share: 0.0000131

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$36,352	\$52,806

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,412	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,992	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,563	102
Total	\$19,967	\$102

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,178
Total	\$20,832

PERF Net Pension Liability - Unaudited

AKRON PUBLIC LIBRARY - 607000

Net Pension Liability as of June 30, 2023	\$36,352
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,668
- Net Difference Between Projected and Actual Investment	(1,340)
- Change of Assumptions	(1,982)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,144
Pension Expense/(Income)	20,832
Contributions	(9,868)
Total Activity in FY 2024	16,454
Net Pension Liability as of June 30, 2024	\$52,806

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,868

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$5,410
2026	11,174
2027	3,712
2028	(431)
2029	0
Thereafter	0
Total	\$19,865

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$84,127	\$52,806	\$26,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 608000
 Submission Unit Name: WABASH COUNTY

Wages: \$6,158,216 Proportionate Share: 0.0009168

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,233,929	\$3,695,607

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$378,755	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	489,311	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,573	49,435
Total	\$904,639	\$49,435

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,235,508
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,422)
Total	\$1,216,086

PERF Net Pension Liability - Unaudited

WABASH COUNTY - 608000

Net Pension Liability as of June 30, 2023	\$3,233,929
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	312,590
- Net Difference Between Projected and Actual Investment	(251,914)
- Change of Assumptions	(176,353)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,207
Pension Expense/(Income)	1,216,086
Contributions	(688,938)
Total Activity in FY 2024	461,678
Net Pension Liability as of June 30, 2024	\$3,695,607

Supplemental Information

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

\$688,938

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$135,487
2026	582,224
2027	167,722
2028	(30,229)
2029	0
Thereafter	0
Total	\$855,204

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,887,632	\$3,695,607	\$1,872,981

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 609000
 Submission Unit Name: HOBART SCHOOL CITY

Wages: \$5,735,178 Proportionate Share: 0.0008539

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,044,051	\$3,442,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$352,769	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	455,740	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,869	98,507
Total	\$831,378	\$98,507

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,150,742
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,385)
Total	\$1,098,357

PERF Net Pension Liability - Unaudited

HOBART SCHOOL CITY - 609000

Net Pension Liability as of June 30, 2023	\$3,044,051
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	290,489
- Net Difference Between Projected and Actual Investment	(241,965)
- Change of Assumptions	(165,998)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,621
Pension Expense/(Income)	1,098,357
Contributions	(632,497)
Total Activity in FY 2024	398,007
Net Pension Liability as of June 30, 2024	\$3,442,058

Supplemental Information

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

\$632,497

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$88,473
2026	522,355
2027	150,198
2028	(28,155)
2029	0
Thereafter	0
Total	\$732,871

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,483,692	\$3,442,058	\$1,744,479

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 611000
 Submission Unit Name: MARION COMMUNITY SCHOOLS

Wages: \$8,408,372 Proportionate Share: 0.0012519

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,141,673	\$5,046,390

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$517,194	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	668,159	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	218,507	84,000
Total	\$1,403,860	\$84,000

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,687,099
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111,609
Total	\$1,798,708

PERF Net Pension Liability - Unaudited

MARION COMMUNITY SCHOOLS - 611000

Net Pension Liability as of June 30, 2023	\$4,141,673
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	432,457
- Net Difference Between Projected and Actual Investment	(281,124)
- Change of Assumptions	(225,854)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	121,457
Pension Expense/(Income)	1,798,708
Contributions	(940,927)
Total Activity in FY 2024	904,717
Net Pension Liability as of June 30, 2024	\$5,046,390

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$940,927

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$263,281
2026	832,274
2027	265,582
2028	(41,277)
2029	0
Thereafter	0
Total	\$1,319,860

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,039,623	\$5,046,390	\$2,557,575

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 613000
 Submission Unit Name: RICHMOND COMMUNITY SCHOOLS

Wages: \$5,878,416 Proportionate Share: 0.0008752

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,994,287	\$3,527,918

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$361,569	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	467,108	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	81,776	6,429
Total	\$910,453	\$6,429

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,179,447
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,529)
Total	\$1,167,918

PERF Net Pension Liability - Unaudited

RICHMOND COMMUNITY SCHOOLS - 613000

Net Pension Liability as of June 30, 2023	\$2,994,287
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	300,307
- Net Difference Between Projected and Actual Investment	(219,191)
- Change of Assumptions	(163,284)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,131
Pension Expense/(Income)	1,167,918
Contributions	(657,250)
Total Activity in FY 2024	533,631
Net Pension Liability as of June 30, 2024	\$3,527,918

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$657,250

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$174,203
2026	586,279
2027	172,400
2028	(28,858)
2029	0
Thereafter	0
Total	\$904,024

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,620,480	\$3,527,918	\$1,787,994

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 614000
 Submission Unit Name: MSD WASHINGTON TOWNSHIP-MARION COUNTY

Wages: \$18,646,346 Proportionate Share: 0.0027761

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$10,145,424	\$11,190,417

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,146,881	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,481,649	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	228,247	360,091
Total	\$2,856,777	\$360,091

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,741,158
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,367)
Total	\$3,712,791

PERF Net Pension Liability - Unaudited

MSD WASHINGTON TOWNSHIP-MARION COUNTY - 614000

Net Pension Liability as of June 30, 2023	\$10,145,424
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	939,309
- Net Difference Between Projected and Actual Investment	(843,710)
- Change of Assumptions	(553,250)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(126,996)
Pension Expense/(Income)	3,712,791
Contributions	(2,083,151)
Total Activity in FY 2024	1,044,993
Net Pension Liability as of June 30, 2024	\$11,190,417

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,083,151

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$462,716
2026	1,665,211
2027	460,294
2028	(91,535)
2029	0
Thereafter	0
Total	\$2,496,686

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,827,940	\$11,190,417	\$5,671,447

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 615000
 Submission Unit Name: SOUTH SPENCER CO SCHOOL CORP

Wages: \$2,288,363 Proportionate Share: 0.0003407

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,216,914	\$1,373,357

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$140,752	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	181,837	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,934	46,461
Total	\$340,523	\$46,461

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$459,138
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,768)
Total	\$436,370

PERF Net Pension Liability - Unaudited

SOUTH SPENCER CO SCHOOL CORP - 615000

Net Pension Liability as of June 30, 2023	\$1,216,914
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	115,854
- Net Difference Between Projected and Actual Investment	(97,083)
- Change of Assumptions	(66,361)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,960
Pension Expense/(Income)	436,370
Contributions	(256,297)
Total Activity in FY 2024	156,443
Net Pension Liability as of June 30, 2024	\$1,373,357

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$256,297

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$41,473
2026	203,457
2027	60,366
2028	(11,234)
2029	0
Thereafter	0
Total	\$294,062

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,187,954	\$1,373,357	\$696,035

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 616000
 Submission Unit Name: MARTIN COUNTY

Wages: \$2,695,659 Proportionate Share: 0.0004013

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,390,911	\$1,617,634

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$165,788	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	214,180	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	93,191	10,588
Total	\$473,159	\$10,588

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$540,804
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,870
Total	\$587,674

PERF Net Pension Liability - Unaudited

MARTIN COUNTY - 616000

Net Pension Liability as of June 30, 2023	\$1,390,911
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	137,330
- Net Difference Between Projected and Actual Investment	(104,620)
- Change of Assumptions	(75,849)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,015)
Pension Expense/(Income)	587,674
Contributions	(294,797)
Total Activity in FY 2024	226,723
Net Pension Liability as of June 30, 2024	\$1,617,634

Supplemental Information

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

\$294,797

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$108,818
2026	291,584
2027	75,401
2028	(13,232)
2029	0
Thereafter	0
Total	\$462,571

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,577,123	\$1,617,634	\$819,838

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 616001

Submission Unit Name: MARTIN COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$138,276

Proportionate Share: 0.0000206

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$82,586	\$83,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,510	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,995	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,381	5,023
Total	\$22,886	\$5,023

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,761
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,677
Total	\$34,438

PERF Net Pension Liability - Unaudited

MARTIN COUNTY SOLID WASTE MANAGEMENT DISTRICT - 616001

Net Pension Liability as of June 30, 2023	\$82,586
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,820
- Net Difference Between Projected and Actual Investment	(7,934)
- Change of Assumptions	(4,504)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,881)
Pension Expense/(Income)	34,438
Contributions	(15,487)
Total Activity in FY 2024	452
Net Pension Liability as of June 30, 2024	\$83,038

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,487

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$3,851
2026	12,244
2027	2,447
2028	(679)
2029	0
Thereafter	0
Total	\$17,863

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$132,292	\$83,038	\$42,085

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 617000
 Submission Unit Name: TIPTON COMMUNITY SCHOOL CORP

Wages: \$2,291,913 Proportionate Share: 0.0003412

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,166,445	\$1,375,372

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$140,959	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	182,104	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,280	12,344
Total	\$363,343	\$12,344

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$459,812
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,264
Total	\$478,076

PERF Net Pension Liability - Unaudited

TIPTON COMMUNITY SCHOOL CORP - 617000

Net Pension Liability as of June 30, 2023	\$1,166,445
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	117,094
- Net Difference Between Projected and Actual Investment	(85,248)
- Change of Assumptions	(63,609)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,019
Pension Expense/(Income)	478,076
Contributions	(252,405)
Total Activity in FY 2024	208,927
Net Pension Liability as of June 30, 2024	\$1,375,372

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$252,405

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$63,444
2026	232,208
2027	66,597
2028	(11,250)
2029	0
Thereafter	0
Total	\$350,999

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,191,165	\$1,375,372	\$697,056

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 619000
 Submission Unit Name: NOBLESVILLE CONSOLIDATED SCHOOLS

Wages: \$22,684,240 Proportionate Share: 0.0033773

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$11,222,576	\$13,613,845

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,395,253	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,802,520	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	521,564	70,301
Total	\$3,719,337	\$70,301

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,551,354
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	301,341
Total	\$4,852,695

PERF Net Pension Liability - Unaudited

NOBLESVILLE CONSOLIDATED SCHOOLS - 619000

Net Pension Liability as of June 30, 2023	\$11,222,576
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,165,643
- Net Difference Between Projected and Actual Investment	(769,725)
- Change of Assumptions	(611,989)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	280,870
Pension Expense/(Income)	4,852,695
Contributions	(2,526,225)
Total Activity in FY 2024	2,391,269
Net Pension Liability as of June 30, 2024	\$13,613,845

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,526,225

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$711,880
2026	2,340,944
2027	707,569
2028	(111,357)
2029	0
Thereafter	0
Total	\$3,649,036

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,688,809	\$13,613,845	\$6,899,671

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 622000
 Submission Unit Name: ORANGE COUNTY

Wages: \$2,714,735 Proportionate Share: 0.0004042

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,409,263	\$1,629,324

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$166,986	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	215,728	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,336	414
Total	\$413,050	\$414

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$544,712
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,330)
Total	\$536,382

PERF Net Pension Liability - Unaudited

ORANGE COUNTY - 622000

Net Pension Liability as of June 30, 2023	\$1,409,263
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	138,153
- Net Difference Between Projected and Actual Investment	(107,279)
- Change of Assumptions	(76,850)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,630
Pension Expense/(Income)	536,382
Contributions	(303,975)
Total Activity in FY 2024	220,061
Net Pension Liability as of June 30, 2024	\$1,629,324

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$303,975

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$81,534
2026	268,239
2027	76,190
2028	(13,327)
2029	0
Thereafter	0
Total	\$412,636

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,595,747	\$1,629,324	\$825,762

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 622001
 Submission Unit Name: ORANGE COUNTY HIGHWAY DEPT

Wages: \$1,082,561 Proportionate Share: 0.0001612

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$589,046	\$649,795

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,596	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	86,035	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,440	16,313
Total	\$159,071	\$16,313

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$217,238
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,870)
Total	\$194,368

PERF Net Pension Liability - Unaudited

ORANGE COUNTY HIGHWAY DEPT - 622001

Net Pension Liability as of June 30, 2023	\$589,046
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,544
- Net Difference Between Projected and Actual Investment	(48,976)
- Change of Assumptions	(32,122)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,089
Pension Expense/(Income)	194,368
Contributions	(121,154)
Total Activity in FY 2024	60,749
Net Pension Liability as of June 30, 2024	\$649,795

Supplemental Information

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

\$121,154

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$20,593
2026	100,705
2027	26,774
2028	(5,314)
2029	0
Thereafter	0
Total	\$142,758

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,035,216	\$649,795	\$329,324

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 625000

Submission Unit Name: NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY

Wages: \$770,864

Proportionate Share:

0.0001148

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$381,168	\$462,757

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,427	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	61,271	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,125	10,604
Total	\$128,823	\$10,604

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$154,708
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,974
Total	\$159,682

PERF Net Pension Liability - Unaudited

NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY - 625000

Net Pension Liability as of June 30, 2023	\$381,168
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,628
- Net Difference Between Projected and Actual Investment	(26,094)
- Change of Assumptions	(20,786)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,496
Pension Expense/(Income)	159,682
Contributions	(86,337)
Total Activity in FY 2024	81,589
Net Pension Liability as of June 30, 2024	\$462,757

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,337

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$23,403
2026	74,421
2027	24,180
2028	(3,785)
2029	0
Thereafter	0
Total	\$118,219

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$737,238	\$462,757	\$234,531

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 627000
 Submission Unit Name: VIGO COUNTY

Wages: \$29,025,146 Proportionate Share: 0.0043213

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$14,175,217	\$17,419,095

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,785,245	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,306,348	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	735,339	146,263
Total	\$4,826,932	\$146,263

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,823,517
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	368,436
Total	\$6,191,953

PERF Net Pension Liability - Unaudited

VIGO COUNTY - 627000

Net Pension Liability as of June 30, 2023	\$14,175,217
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,495,225
- Net Difference Between Projected and Actual Investment	(942,650)
- Change of Assumptions	(773,003)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	496,831
Pension Expense/(Income)	6,191,953
Contributions	(3,224,478)
Total Activity in FY 2024	3,243,878
Net Pension Liability as of June 30, 2024	\$17,419,095

Supplemental Information

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

\$3,224,478

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$953,930
2026	2,940,854
2027	928,367
2028	(142,482)
2029	0
Thereafter	0
Total	\$4,680,669

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,751,118	\$17,419,095	\$8,828,220

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 627002

Submission Unit Name: VIGO COUNTY-CONVENTION AND TOURISM BUREAU

Wages: \$193,866

Proportionate Share: 0.0000289

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$102,704	\$116,495

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,939	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	15,424	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,148	2,363
Total	\$28,511	\$2,363

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,947
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,384
Total	\$40,331

PERF Net Pension Liability - Unaudited

VIGO COUNTY-CONVENTION AND TOURISM BUREAU - 627002

Net Pension Liability as of June 30, 2023	\$102,704
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,838
- Net Difference Between Projected and Actual Investment	(8,116)
- Change of Assumptions	(5,601)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(948)
Pension Expense/(Income)	40,331
Contributions	(21,713)
Total Activity in FY 2024	13,791
Net Pension Liability as of June 30, 2024	\$116,495

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,713

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$3,561
2026	18,356
2027	5,184
2028	(953)
2029	0
Thereafter	0
Total	\$26,148

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$185,594	\$116,495	\$59,041

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 629000
 Submission Unit Name: KOSCIUSKO COUNTY

Wages: \$11,545,060 Proportionate Share: 0.0017188

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,988,221	\$6,928,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$710,082	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	917,351	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,336	137,297
Total	\$1,718,769	\$137,297

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,316,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,933)
Total	\$2,248,375

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY - 629000

Net Pension Liability as of June 30, 2023	\$5,988,221
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	587,565
- Net Difference Between Projected and Actual Investment	(455,166)
- Change of Assumptions	(326,550)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	165,891
Pension Expense/(Income)	2,248,375
Contributions	(1,279,879)
Total Activity in FY 2024	940,236
Net Pension Liability as of June 30, 2024	\$6,928,457

Supplemental Information

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

\$1,279,879

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$233,928
2026	1,082,076
2027	322,141
2028	(56,673)
2029	0
Thereafter	0
Total	\$1,581,472

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,038,026	\$6,928,457	\$3,511,431

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 629001

Submission Unit Name: KOSCIUSKO COUNTY-KOSCIUSKO COUNTY HIGHWAY DEPT

Wages: \$2,408,154

Proportionate Share: 0.0003585

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,243,737	\$1,445,108

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$148,106	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	191,337	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,826	3,461
Total	\$362,269	\$3,461

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$483,126
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,981
Total	\$490,107

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY-KOSCIUSKO COUNTY HIGHWAY DEPT - 629001

Net Pension Liability as of June 30, 2023	\$1,243,737
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	122,660
- Net Difference Between Projected and Actual Investment	(93,731)
- Change of Assumptions	(67,823)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,871
Pension Expense/(Income)	490,107
Contributions	(269,713)
Total Activity in FY 2024	201,371
Net Pension Liability as of June 30, 2024	\$1,445,108

Supplemental Information

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

\$269,713

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$66,637
2026	235,572
2027	68,420
2028	(11,821)
2029	0
Thereafter	0
Total	\$358,808

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,302,265	\$1,445,108	\$732,399

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 630000

Submission Unit Name: WEST LAFAYETTE SCHOOL CITY

Wages: \$320,232

Proportionate Share:

0.0000477

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$221,289	\$192,278

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,706	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	25,458	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,095	64,939
Total	\$46,259	\$64,939

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,282
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,309)
Total	\$31,973

PERF Net Pension Liability - Unaudited

WEST LAFAYETTE SCHOOL CITY - 630000

Net Pension Liability as of June 30, 2023	\$221,289
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,178
- Net Difference Between Projected and Actual Investment	(25,262)
- Change of Assumptions	(12,067)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,345)
Pension Expense/(Income)	31,973
Contributions	(31,488)
Total Activity in FY 2024	(29,011)
Net Pension Liability as of June 30, 2024	\$192,278

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,488

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(24,617)
2026	6,678
2027	832
2028	(1,573)
2029	0
Thereafter	0
Total	(18,680)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$306,326	\$192,278	\$97,449

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 631000
 Submission Unit Name: WAYNE COUNTY

Wages: \$13,756,918 Proportionate Share: 0.0020481

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$7,305,721	\$8,255,860

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$846,125	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,093,104	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	157,727	48,841
Total	\$2,096,956	\$48,841

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,760,083
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(162,444)
Total	\$2,597,639

PERF Net Pension Liability - Unaudited

WAYNE COUNTY - 631000

Net Pension Liability as of June 30, 2023	\$7,305,721
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	696,652
- Net Difference Between Projected and Actual Investment	(581,387)
- Change of Assumptions	(398,395)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	169,751
Pension Expense/(Income)	2,597,639
Contributions	(1,534,121)
Total Activity in FY 2024	950,139
Net Pension Liability as of June 30, 2024	\$8,255,860

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,534,121

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$404,767
2026	1,347,959
2027	362,920
2028	(67,531)
2029	0
Thereafter	0
Total	\$2,048,115

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,152,770	\$8,255,860	\$4,184,176

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 631001
 Submission Unit Name: WAYNE COUNTY-WAYNE COUNTY HIGHWAY DEPARTMENT

Wages: \$1,680,761 Proportionate Share: 0.0002502

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$944,097	\$1,008,552

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,364	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	133,536	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,510	34,235
Total	\$250,410	\$34,235

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$337,177
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,212)
Total	\$328,965

PERF Net Pension Liability - Unaudited

WAYNE COUNTY-WAYNE COUNTY HIGHWAY DEPARTMENT - 631001

Net Pension Liability as of June 30, 2023	\$944,097
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,048
- Net Difference Between Projected and Actual Investment	(82,854)
- Change of Assumptions	(51,483)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,976)
Pension Expense/(Income)	328,965
Contributions	(188,245)
Total Activity in FY 2024	64,455
Net Pension Liability as of June 30, 2024	\$1,008,552

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$188,245

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$34,161
2026	152,642
2027	37,621
2028	(8,249)
2029	0
Thereafter	0
Total	\$216,175

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,606,769	\$1,008,552	\$511,147

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 634000
 Submission Unit Name: RUSH COUNTY SCHOOLS

Wages: \$4,377,568 Proportionate Share: 0.0006517

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,179,717	\$2,626,993

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$269,235	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	347,823	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111,014	62,262
Total	\$728,072	\$62,262

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$878,251
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,656
Total	\$895,907

PERF Net Pension Liability - Unaudited

RUSH COUNTY SCHOOLS - 634000

Net Pension Liability as of June 30, 2023	\$2,179,717
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	224,639
- Net Difference Between Projected and Actual Investment	(151,774)
- Change of Assumptions	(118,864)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,392
Pension Expense/(Income)	895,907
Contributions	(488,024)
Total Activity in FY 2024	447,276
Net Pension Liability as of June 30, 2024	\$2,626,993

Supplemental Information

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

\$488,024

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$132,529
2026	420,012
2027	134,756
2028	(21,487)
2029	0
Thereafter	0
Total	\$665,810

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,185,177	\$2,626,993	\$1,331,394

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 636000

Submission Unit Name: LAPORTE COMMUNITY SCHOOL CORPORATION

Wages: \$9,163,979

Proportionate Share: 0.0013643

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,877,187	\$5,499,473

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$563,629	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	728,149	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,380	136,434
Total	\$1,340,158	\$136,434

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,838,573
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(71,124)
Total	\$1,767,449

PERF Net Pension Liability - Unaudited

LAPORTE COMMUNITY SCHOOL CORPORATION - 636000

Net Pension Liability as of June 30, 2023	\$4,877,187
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	463,843
- Net Difference Between Projected and Actual Investment	(389,715)
- Change of Assumptions	(265,963)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,628
Pension Expense/(Income)	1,767,449
Contributions	(1,018,956)
Total Activity in FY 2024	622,286
Net Pension Liability as of June 30, 2024	\$5,499,473

Supplemental Information

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

\$1,018,956

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$177,176
2026	831,761
2027	239,771
2028	(44,984)
2029	0
Thereafter	0
Total	\$1,203,724

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,761,449	\$5,499,473	\$2,787,203

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 637000
 Submission Unit Name: LAPORTE PUBLIC & COUNTY LIBRARIES

Wages: \$2,477,998 Proportionate Share: 0.0003689

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,290,677	\$1,487,030

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$152,402	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	196,888	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,203	0
Total	\$398,493	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$497,141
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,851
Total	\$541,992

PERF Net Pension Liability - Unaudited

LAPORTE PUBLIC & COUNTY LIBRARIES - 637000

Net Pension Liability as of June 30, 2023	\$1,290,677
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	125,995
- Net Difference Between Projected and Actual Investment	(98,939)
- Change of Assumptions	(70,383)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,776)
Pension Expense/(Income)	541,992
Contributions	(277,536)
Total Activity in FY 2024	196,353
Net Pension Liability as of June 30, 2024	\$1,487,030

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$277,536

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$97,777
2026	243,921
2027	68,959
2028	(12,164)
2029	0
Thereafter	0
Total	\$398,493

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,369,053	\$1,487,030	\$753,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 638000
 Submission Unit Name: TOWN OF SOUTH WHITLEY

Wages: \$686,884 Proportionate Share: 0.0001023

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$369,168	\$412,370

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,263	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	54,599	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,569	5,545
Total	\$102,431	\$5,545

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,863
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,702
Total	\$143,565

PERF Net Pension Liability - Unaudited

TOWN OF SOUTH WHITLEY - 638000

Net Pension Liability as of June 30, 2023	\$369,168
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,710
- Net Difference Between Projected and Actual Investment	(30,015)
- Change of Assumptions	(20,131)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,996)
Pension Expense/(Income)	143,565
Contributions	(76,931)
Total Activity in FY 2024	43,202
Net Pension Liability as of June 30, 2024	\$412,370

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,931

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$18,187
2026	64,454
2027	17,619
2028	(3,374)
2029	0
Thereafter	0
Total	\$96,886

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$656,964	\$412,370	\$208,994

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 639000
 Submission Unit Name: LAPORTE COUNTY

Wages: \$32,367,844 Proportionate Share: 0.0048190

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$17,465,968	\$19,425,316

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,990,858	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,571,978	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	451,550	232,836
Total	\$5,014,386	\$232,836

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,494,233
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,043
Total	\$6,498,276

PERF Net Pension Liability - Unaudited

LAPORTE COUNTY - 639000

Net Pension Liability as of June 30, 2023	\$17,465,968
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,633,510
- Net Difference Between Projected and Actual Investment	(1,431,270)
- Change of Assumptions	(952,454)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(186,674)
Pension Expense/(Income)	6,498,276
Contributions	(3,602,040)
Total Activity in FY 2024	1,959,348
Net Pension Liability as of June 30, 2024	\$19,425,316

Supplemental Information

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

\$3,602,040

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$981,567
2026	3,143,196
2027	815,681
2028	(158,894)
2029	0
Thereafter	0
Total	\$4,781,550

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,947,316	\$19,425,316	\$9,844,999

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 639001

Submission Unit Name: LAPORTE COUNTY SOLID WASTE MANAGEMENT DISTRICT-MAN

Wages: \$443,325

Proportionate Share: 0.0000660

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$230,466	\$266,045

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,266	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	35,225	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,300	4,501
Total	\$64,791	\$4,501

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,944
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,200)
Total	\$86,744

PERF Net Pension Liability - Unaudited

LAPORTE COUNTY SOLID WASTE MANAGEMENT DISTRICT-MAN - 639001

Net Pension Liability as of June 30, 2023	\$230,466
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,551
- Net Difference Between Projected and Actual Investment	(17,598)
- Change of Assumptions	(12,568)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(467)
Pension Expense/(Income)	86,744
Contributions	(43,083)
Total Activity in FY 2024	35,579
Net Pension Liability as of June 30, 2024	\$266,045

Supplemental Information

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

\$43,083

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$10,143
2026	41,185
2027	11,139
2028	(2,177)
2029	0
Thereafter	0
Total	\$60,290

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$423,848	\$266,045	\$134,835

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 640000
 Submission Unit Name: HARTFORD CITY PUBLIC LIBRARY

Wages: \$161,290 Proportionate Share: 0.0000240

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$84,351	\$96,744

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,915	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	12,809	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,506	546
Total	\$24,230	\$546

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,343
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(947)
Total	\$31,396

PERF Net Pension Liability - Unaudited

HARTFORD CITY PUBLIC LIBRARY - 640000

Net Pension Liability as of June 30, 2023	\$84,351
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,189
- Net Difference Between Projected and Actual Investment	(6,524)
- Change of Assumptions	(4,600)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,996
Pension Expense/(Income)	31,396
Contributions	(18,064)
Total Activity in FY 2024	12,393
Net Pension Liability as of June 30, 2024	\$96,744

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,064

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$4,578
2026	15,461
2027	4,436
2028	(791)
2029	0
Thereafter	0
Total	\$23,684

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$154,126	\$96,744	\$49,031

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 642000

Submission Unit Name: GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL DISTRICT

Wages: \$2,882,375

Proportionate Share:

0.0004291

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,648,199	\$1,729,696

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$177,273	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	229,018	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,821	178,421
Total	\$437,112	\$178,421

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$578,268
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(152,226)
Total	\$426,042

PERF Net Pension Liability - Unaudited

GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL DISTRICT - 642000

Net Pension Liability as of June 30, 2023	\$1,648,199
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	143,551
- Net Difference Between Projected and Actual Investment	(148,754)
- Change of Assumptions	(89,880)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,460
Pension Expense/(Income)	426,042
Contributions	(321,922)
Total Activity in FY 2024	81,497
Net Pension Liability as of June 30, 2024	\$1,729,696

Supplemental Information

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

\$321,922

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$46,970)
2026	259,330
2027	60,478
2028	(14,147)
2029	0
Thereafter	0
Total	\$258,691

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,755,653	\$1,729,696	\$876,632

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 644000
 Submission Unit Name: LOGANSPORT COMMUNITY SCHOOLS

Wages: \$8,507,371 Proportionate Share: 0.0012666

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,285,670	\$5,105,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$523,266	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	676,005	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	180,176	0
Total	\$1,379,447	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,706,909
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,502
Total	\$1,739,411

PERF Net Pension Liability - Unaudited

LOGANSPOUT COMMUNITY SCHOOLS - 644000

Net Pension Liability as of June 30, 2023	\$4,285,670
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	435,583
- Net Difference Between Projected and Actual Investment	(306,282)
- Change of Assumptions	(233,706)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135,372
Pension Expense/(Income)	1,739,411
Contributions	(950,403)
Total Activity in FY 2024	819,975
Net Pension Liability as of June 30, 2024	\$5,105,645

Supplemental Information

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

\$950,403

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$293,960
2026	871,547
2027	255,703
2028	(41,763)
2029	0
Thereafter	0
Total	\$1,379,447

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,134,026	\$5,105,645	\$2,587,606

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 646000
 Submission Unit Name: TIPTON COUNTY LIBRARY

Wages: \$830,650 Proportionate Share: 0.0001237

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$437,637	\$498,633

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,104	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	66,021	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,718	9,495
Total	\$122,843	\$9,495

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,702
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(967)
Total	\$165,735

PERF Net Pension Liability - Unaudited

TIPTON COUNTY LIBRARY - 646000

Net Pension Liability as of June 30, 2023	\$437,637
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,150
- Net Difference Between Projected and Actual Investment	(34,287)
- Change of Assumptions	(23,865)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,296
Pension Expense/(Income)	165,735
Contributions	(93,033)
Total Activity in FY 2024	60,996
Net Pension Liability as of June 30, 2024	\$498,633

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,033

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$18,248
2026	76,705
2027	22,473
2028	(4,078)
2029	0
Thereafter	0
Total	\$113,348

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$794,394	\$498,633	\$252,713

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 648000
 Submission Unit Name: NEW CASTLE COMMUNITY SCHOOL CORPORATION

Wages: \$4,651,382 Proportionate Share: 0.0006925

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,371,712	\$2,791,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$286,090	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	369,598	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,262	18,803
Total	\$750,950	\$18,803

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$933,234
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,556)
Total	\$897,678

PERF Net Pension Liability - Unaudited

NEW CASTLE COMMUNITY SCHOOL CORPORATION - 648000

Net Pension Liability as of June 30, 2023	\$2,371,712
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	237,566
- Net Difference Between Projected and Actual Investment	(174,005)
- Change of Assumptions	(129,334)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	108,795
Pension Expense/(Income)	897,678
Contributions	(520,955)
Total Activity in FY 2024	419,745
Net Pension Liability as of June 30, 2024	\$2,791,457

Supplemental Information

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

\$520,955

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$142,611
2026	476,116
2027	136,254
2028	(22,834)
2029	0
Thereafter	0
Total	\$732,147

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,447,192	\$2,791,457	\$1,414,746

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 650000
 Submission Unit Name: NORTH LAWRENCE SCHOOLS

Wages: \$5,592,682 Proportionate Share: 0.0008326

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,709,117	\$3,356,198

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$343,969	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	444,372	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	167,918	33,782
Total	\$956,259	\$33,782

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,122,037
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,591
Total	\$1,159,628

PERF Net Pension Liability - Unaudited

NORTH LAWRENCE SCHOOLS - 650000

Net Pension Liability as of June 30, 2023	\$2,709,117
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	288,541
- Net Difference Between Projected and Actual Investment	(176,565)
- Change of Assumptions	(147,733)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	141,413
Pension Expense/(Income)	1,159,628
Contributions	(618,203)
Total Activity in FY 2024	647,081
Net Pension Liability as of June 30, 2024	\$3,356,198

Supplemental Information

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

\$618,203

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$176,297
2026	592,409
2027	181,224
2028	(27,453)
2029	0
Thereafter	0
Total	\$922,477

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,346,905	\$3,356,198	\$1,700,964

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 653000
 Submission Unit Name: ROCHESTER COMMUNITY SCHOOLS

Wages: \$1,562,711 Proportionate Share: 0.0002327

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$861,510	\$938,010

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,135	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	124,196	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,625	47,103
Total	\$230,956	\$47,103

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$313,594
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,217)
Total	\$294,377

PERF Net Pension Liability - Unaudited

ROCHESTER COMMUNITY SCHOOLS - 653000

Net Pension Liability as of June 30, 2023	\$861,510
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,509
- Net Difference Between Projected and Actual Investment	(73,265)
- Change of Assumptions	(46,980)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,012)
Pension Expense/(Income)	294,377
Contributions	(175,129)
Total Activity in FY 2024	76,500
Net Pension Liability as of June 30, 2024	\$938,010

Supplemental Information

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

\$175,129

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$21,119
2026	133,203
2027	37,203
2028	(7,672)
2029	0
Thereafter	0
Total	\$183,853

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,494,385	\$938,010	\$475,396

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 654000
 Submission Unit Name: TOWN OF ROCKVILLE

Wages: \$1,044,437 Proportionate Share: 0.0001555

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$506,812	\$626,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,241	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	82,993	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,038	9,721
Total	\$178,272	\$9,721

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$209,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,869
Total	\$216,426

PERF Net Pension Liability - Unaudited

TOWN OF ROCKVILLE - 654000

Net Pension Liability as of June 30, 2023	\$506,812
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,872
- Net Difference Between Projected and Actual Investment	(33,170)
- Change of Assumptions	(27,637)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,492
Pension Expense/(Income)	216,426
Contributions	(116,977)
Total Activity in FY 2024	120,006
Net Pension Liability as of June 30, 2024	\$626,818

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$116,977

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$34,541
2026	105,114
2027	34,023
2028	(5,127)
2029	0
Thereafter	0
Total	\$168,551

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$998,611	\$626,818	\$317,679

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 658000
 Submission Unit Name: CITY OF ELKHART

Wages: \$24,630,204 Proportionate Share: 0.0036670

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$12,805,130	\$14,781,621

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,514,936	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,957,137	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	431,787	22,625
Total	\$3,903,860	\$22,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,941,762
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	308,068
Total	\$5,249,830

PERF Net Pension Liability - Unaudited

CITY OF ELKHART - 658000

Net Pension Liability as of June 30, 2023	\$12,805,130
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,252,947
- Net Difference Between Projected and Actual Investment	(977,834)
- Change of Assumptions	(698,289)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(126,972)
Pension Expense/(Income)	5,249,830
Contributions	(2,723,191)
Total Activity in FY 2024	1,976,491
Net Pension Liability as of June 30, 2024	\$14,781,621

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,723,191

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$823,306
2026	2,496,899
2027	681,940
2028	(120,910)
2029	0
Thereafter	0
Total	\$3,881,235

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,549,244	\$14,781,621	\$7,491,515

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 660000
 Submission Unit Name: CITY OF CRAWFORDSVILLE

Wages: \$8,288,493 Proportionate Share: 0.0012340

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,017,794	\$4,974,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$509,799	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	658,606	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	301,976	0
Total	\$1,470,381	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,662,977
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	149,675
Total	\$1,812,652

PERF Net Pension Liability - Unaudited

CITY OF CRAWFORDSVILLE - 660000

Net Pension Liability as of June 30, 2023	\$4,017,794
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	427,596
- Net Difference Between Projected and Actual Investment	(262,283)
- Change of Assumptions	(219,098)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,105
Pension Expense/(Income)	1,812,652
Contributions	(901,531)
Total Activity in FY 2024	956,441
Net Pension Liability as of June 30, 2024	\$4,974,235

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$901,531

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$352,777
2026	892,860
2027	265,431
2028	(40,687)
2029	0
Thereafter	0
Total	\$1,470,381

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,924,671	\$4,974,235	\$2,521,006

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 661000
 Submission Unit Name: GOSHEN PUBLIC LIBRARY

Wages: \$1,161,838 Proportionate Share: 0.0001730

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$584,458	\$697,360

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,471	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	92,333	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,986	2,841
Total	\$184,790	\$2,841

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$233,140
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,204
Total	\$241,344

PERF Net Pension Liability - Unaudited

GOSHEN PUBLIC LIBRARY - 661000

Net Pension Liability as of June 30, 2023	\$584,458
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,513
- Net Difference Between Projected and Actual Investment	(41,626)
- Change of Assumptions	(31,872)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,649
Pension Expense/(Income)	241,344
Contributions	(130,106)
Total Activity in FY 2024	112,902
Net Pension Liability as of June 30, 2024	\$697,360

Supplemental Information

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

\$130,106

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$36,314
2026	116,236
2027	35,103
2028	(5,704)
2029	0
Thereafter	0
Total	\$181,949

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,110,995	\$697,360	\$353,431

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 662000
 Submission Unit Name: BLACKFORD COUNTY M.S.D.

Wages: \$2,722,323 Proportionate Share: 0.0004053

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,234,914	\$1,633,758

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$167,440	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	216,315	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	114,562	39,112
Total	\$498,317	\$39,112

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$546,195
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,834
Total	\$585,029

PERF Net Pension Liability - Unaudited

BLACKFORD COUNTY M.S.D. - 662000

Net Pension Liability as of June 30, 2023	\$1,234,914
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	142,174
- Net Difference Between Projected and Actual Investment	(66,731)
- Change of Assumptions	(67,342)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	110,370
Pension Expense/(Income)	585,029
Contributions	(304,656)
Total Activity in FY 2024	398,844
Net Pension Liability as of June 30, 2024	\$1,633,758

Supplemental Information

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

\$304,656

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$85,416
2026	287,059
2027	100,095
2028	(13,365)
2029	0
Thereafter	0
Total	\$459,205

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,602,811	\$1,633,758	\$828,010

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 663000

Submission Unit Name: HEALTH & HOSPITAL CORPORATION OF MARION COUNTY

Wages: \$58,863,398

Proportionate Share:

0.0087637

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$30,445,447	\$35,326,342

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,620,520	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,677,328	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	433,714	348,660
Total	\$8,731,562	\$348,660

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,810,233
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,596)
Total	\$11,754,637

PERF Net Pension Liability - Unaudited

HEALTH & HOSPITAL CORPORATION OF MARION COUNTY - 663000

Net Pension Liability as of June 30, 2023	\$30,445,447
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,997,616
- Net Difference Between Projected and Actual Investment	(2,300,851)
- Change of Assumptions	(1,660,250)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	562,771
Pension Expense/(Income)	11,754,637
Contributions	(6,473,028)
Total Activity in FY 2024	4,880,895
Net Pension Liability as of June 30, 2024	\$35,326,342

Supplemental Information

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

\$6,473,028

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,347,901
2026	5,679,967
2027	1,643,993
2028	(288,959)
2029	0
Thereafter	0
Total	\$8,382,902

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$56,279,932	\$35,326,342	\$17,903,842

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 663001
 Submission Unit Name: HEALTH & HOSPITAL CORP-MARION CO -WISHARD

Wages: \$117,913,869 Proportionate Share: 0.0175552

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$69,218,710	\$70,764,745

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,252,525	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,369,494	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	398,486	5,652,491
Total	\$17,020,505	\$5,652,491

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,657,930
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,351,729)
Total	\$20,306,201

PERF Net Pension Liability - Unaudited

HEALTH & HOSPITAL CORP-MARION CO -WISHARD - 663001

Net Pension Liability as of June 30, 2023	\$69,218,710
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,836,333
- Net Difference Between Projected and Actual Investment	(6,495,623)
- Change of Assumptions	(3,774,633)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,421,466)
Pension Expense/(Income)	20,306,201
Contributions	(12,904,777)
Total Activity in FY 2024	1,546,035
Net Pension Liability as of June 30, 2024	\$70,764,745

Supplemental Information

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

\$12,904,777

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$501,261
2026	9,260,284
2027	2,185,304
2028	(578,835)
2029	0
Thereafter	0
Total	\$11,368,014

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$112,738,394	\$70,764,745	\$35,864,479

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 665000
 Submission Unit Name: MONROE COUNTY

Wages: \$31,388,484 Proportionate Share: 0.0046732

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$16,403,286	\$18,837,598

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,930,624	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,494,162	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	366,180	0
Total	\$4,790,966	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,297,749
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	266,341
Total	\$6,564,090

PERF Net Pension Liability - Unaudited

MONROE COUNTY - 665000

Net Pension Liability as of June 30, 2023	\$16,403,286
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,595,018
- Net Difference Between Projected and Actual Investment	(1,265,516)
- Change of Assumptions	(894,504)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(96,952)
Pension Expense/(Income)	6,564,090
Contributions	(3,467,824)
Total Activity in FY 2024	2,434,312
Net Pension Liability as of June 30, 2024	\$18,837,598

Supplemental Information

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

\$3,467,824

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$987,638
2026	3,100,104
2027	857,311
2028	(154,087)
2029	0
Thereafter	0
Total	\$4,790,966

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,010,997	\$18,837,598	\$9,547,136

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 666000
 Submission Unit Name: KOKOMO SCHOOL CORPORATION

Wages: \$9,747,102 Proportionate Share: 0.0014512

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,100,946	\$5,849,765

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$599,530	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	774,529	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,030	216,052
Total	\$1,442,089	\$216,052

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,955,682
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(182,681)
Total	\$1,773,001

PERF Net Pension Liability - Unaudited

KOKOMO SCHOOL CORPORATION - 666000

Net Pension Liability as of June 30, 2023	\$5,100,946
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	495,166
- Net Difference Between Projected and Actual Investment	(394,622)
- Change of Assumptions	(278,165)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	243,892
Pension Expense/(Income)	1,773,001
Contributions	(1,090,453)
Total Activity in FY 2024	748,819
Net Pension Liability as of June 30, 2024	\$5,849,765

Supplemental Information

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

\$1,090,453

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$121,653
2026	884,359
2027	267,874
2028	(47,849)
2029	0
Thereafter	0
Total	\$1,226,037

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,319,515	\$5,849,765	\$2,964,736

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 667000
 Submission Unit Name: KOKOMO PUBLIC LIBRARY

Wages: \$2,420,303 Proportionate Share: 0.0003603

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,278,325	\$1,452,364

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$148,850	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	192,298	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,478	22,378
Total	\$355,626	\$22,378

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$485,551
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,157)
Total	\$470,394

PERF Net Pension Liability - Unaudited

KOKOMO PUBLIC LIBRARY - 667000

Net Pension Liability as of June 30, 2023	\$1,278,325
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	122,696
- Net Difference Between Projected and Actual Investment	(100,698)
- Change of Assumptions	(69,710)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,431
Pension Expense/(Income)	470,394
Contributions	(271,074)
Total Activity in FY 2024	174,039
Net Pension Liability as of June 30, 2024	\$1,452,364

Supplemental Information

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

\$271,074

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$54,294
2026	225,841
2027	64,992
2028	(11,879)
2029	0
Thereafter	0
Total	\$333,248

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,313,824	\$1,452,364	\$736,077

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 670000

Submission Unit Name: EAST ALLEN COUNTY SCHOOLS

Wages: \$17,581,105

Proportionate Share: 0.0026175

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$9,055,212	\$10,551,103

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,081,360	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,397,002	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	182,176	84,581
Total	\$2,660,538	\$84,581

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,527,424
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,035
Total	\$3,599,459

PERF Net Pension Liability - Unaudited

EAST ALLEN COUNTY SCHOOLS - 670000

Net Pension Liability as of June 30, 2023	\$9,055,212
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	896,093
- Net Difference Between Projected and Actual Investment	(678,477)
- Change of Assumptions	(493,799)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	126,400
Pension Expense/(Income)	3,599,459
Contributions	(1,953,785)
Total Activity in FY 2024	1,495,891
Net Pension Liability as of June 30, 2024	\$10,551,103

Supplemental Information

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

\$1,953,785

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$462,087
2026	1,700,169
2027	500,005
2028	(86,304)
2029	0
Thereafter	0
Total	\$2,575,957

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,809,421	\$10,551,103	\$5,347,434

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 671000
 Submission Unit Name: GREENTOWN & EASTERN HOWARD LIBRARY

Wages: \$174,239 Proportionate Share: 0.0000259

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$93,174	\$104,403

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,700	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	13,823	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,094	897
Total	\$26,617	\$897

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,904
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,405
Total	\$38,309

PERF Net Pension Liability - Unaudited

GREENTOWN & EASTERN HOWARD LIBRARY - 671000

Net Pension Liability as of June 30, 2023	\$93,174
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,794
- Net Difference Between Projected and Actual Investment	(7,533)
- Change of Assumptions	(5,081)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,745)
Pension Expense/(Income)	38,309
Contributions	(19,515)
Total Activity in FY 2024	11,229
Net Pension Liability as of June 30, 2024	\$104,403

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,515

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,240
2026	16,828
2027	4,507
2028	(855)
2029	0
Thereafter	0
Total	\$25,720

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$166,328	\$104,403	\$52,913

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 672000
 Submission Unit Name: GREENSBURG COMMUNITY SCHOOLS

Wages: \$3,720,385 Proportionate Share: 0.0005539

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,977,133	\$2,232,762

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$228,831	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	295,625	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,298	24,629
Total	\$576,754	\$24,629

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$746,453
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,770
Total	\$772,223

PERF Net Pension Liability - Unaudited

GREENSBURG COMMUNITY SCHOOLS - 672000

Net Pension Liability as of June 30, 2023	\$1,977,133
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	188,380
- Net Difference Between Projected and Actual Investment	(157,539)
- Change of Assumptions	(107,817)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,935)
Pension Expense/(Income)	772,223
Contributions	(416,683)
Total Activity in FY 2024	255,629
Net Pension Liability as of June 30, 2024	\$2,232,762

Supplemental Information

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

\$416,683

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$104,126
2026	367,950
2027	98,312
2028	(18,263)
2029	0
Thereafter	0
Total	\$552,125

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,557,111	\$2,232,762	\$1,131,593

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 677001

Submission Unit Name: WAYNE TOWNSHIP, ALLEN COUNTY-TRUSTEE

Wages: \$1,373,714

Proportionate Share:

0.0002045

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$717,514	\$824,336

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$84,484	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	109,145	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,485	2,376
Total	\$223,114	\$2,376

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$275,591
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,987
Total	\$284,578

PERF Net Pension Liability - Unaudited

WAYNE TOWNSHIP, ALLEN COUNTY-TRUSTEE - 677001

Net Pension Liability as of June 30, 2023	\$717,514
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,804
- Net Difference Between Projected and Actual Investment	(55,311)
- Change of Assumptions	(39,127)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	734
Pension Expense/(Income)	284,578
Contributions	(153,856)
Total Activity in FY 2024	106,822
Net Pension Liability as of June 30, 2024	\$824,336

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,856

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$48,166
2026	141,358
2027	37,957
2028	(6,743)
2029	0
Thereafter	0
Total	\$220,738

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,313,286	\$824,336	\$417,784

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 680000
 Submission Unit Name: ALLEN COUNTY

Wages: \$54,212,133 Proportionate Share: 0.0080712

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$30,575,326	\$32,534,885

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,334,429	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,307,730	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	172,394	1,323,651
Total	\$7,814,553	\$1,323,651

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,876,998
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(666,343)
Total	\$10,210,655

PERF Net Pension Liability - Unaudited

ALLEN COUNTY - 680000

Net Pension Liability as of June 30, 2023	\$30,575,326
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,708,868
- Net Difference Between Projected and Actual Investment	(2,700,218)
- Change of Assumptions	(1,667,333)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(671,861)
Pension Expense/(Income)	10,210,655
Contributions	(5,920,552)
Total Activity in FY 2024	1,959,559
Net Pension Liability as of June 30, 2024	\$32,534,885

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,920,552

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$806,719
2026	4,781,715
2027	1,168,595
2028	(266,127)
2029	0
Thereafter	0
Total	\$6,490,902

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$51,832,741	\$32,534,885	\$16,489,096

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 681000
 Submission Unit Name: WAYNE TOWNSHIP, WAYNE COUNTY

Wages: \$380,150 Proportionate Share: 0.0000566

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$237,171	\$228,154

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,383	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	30,208	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,085	32,333
Total	\$55,676	\$32,333

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,276
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,203)
Total	\$60,073

PERF Net Pension Liability - Unaudited

WAYNE TOWNSHIP, WAYNE COUNTY - 681000

Net Pension Liability as of June 30, 2023	\$237,171
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,531
- Net Difference Between Projected and Actual Investment	(24,152)
- Change of Assumptions	(12,933)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,354)
Pension Expense/(Income)	60,073
Contributions	(42,182)
Total Activity in FY 2024	(9,017)
Net Pension Liability as of June 30, 2024	\$228,154

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,182

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$4,959)
2026	24,878
2027	5,291
2028	(1,867)
2029	0
Thereafter	0
Total	\$23,343

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$363,482	\$228,154	\$115,631

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 682000
 Submission Unit Name: MSD OF SOUTHWEST ALLEN COUNTY

Wages: \$9,855,749 Proportionate Share: 0.0014673

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,056,124	\$5,914,664

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$606,181	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	783,122	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	120,165	82,474
Total	\$1,509,468	\$82,474

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,977,379
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,928)
Total	\$1,971,451

PERF Net Pension Liability - Unaudited

MSD OF SOUTHWEST ALLEN COUNTY - 682000

Net Pension Liability as of June 30, 2023	\$5,056,124
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	502,734
- Net Difference Between Projected and Actual Investment	(375,755)
- Change of Assumptions	(275,720)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	139,675
Pension Expense/(Income)	1,971,451
Contributions	(1,103,845)
Total Activity in FY 2024	858,540
Net Pension Liability as of June 30, 2024	\$5,914,664

Supplemental Information

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

\$1,103,845

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$232,403
2026	958,374
2027	284,597
2028	(48,380)
2029	0
Thereafter	0
Total	\$1,426,994

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,422,909	\$5,914,664	\$2,997,627

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 683000
 Submission Unit Name: CASTON SCHOOL CORPORATION

Wages: \$1,359,971 Proportionate Share: 0.0002025

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$709,749	\$816,274

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,658	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	108,078	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,156	1,809
Total	\$206,892	\$1,809

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$272,895
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,753
Total	\$284,648

PERF Net Pension Liability - Unaudited

CASTON SCHOOL CORPORATION - 683000

Net Pension Liability as of June 30, 2023	\$709,749
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,137
- Net Difference Between Projected and Actual Investment	(54,598)
- Change of Assumptions	(38,704)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,772)
Pension Expense/(Income)	284,648
Contributions	(152,186)
Total Activity in FY 2024	106,525
Net Pension Liability as of June 30, 2024	\$816,274

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,186

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$39,685
2026	134,421
2027	37,653
2028	(6,676)
2029	0
Thereafter	0
Total	\$205,083

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,300,442	\$816,274	\$413,698

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 685000
 Submission Unit Name: TOWN OF NORTH MANCHESTER

Wages: \$2,107,178 Proportionate Share: 0.0003137

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,126,210	\$1,264,520

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$129,598	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	167,427	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,040	19,172
Total	\$304,065	\$19,172

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$422,752
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,418
Total	\$427,170

PERF Net Pension Liability - Unaudited

TOWN OF NORTH MANCHESTER - 685000

Net Pension Liability as of June 30, 2023	\$1,126,210
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106,556
- Net Difference Between Projected and Actual Investment	(90,704)
- Change of Assumptions	(61,414)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,108)
Pension Expense/(Income)	427,170
Contributions	(232,190)
Total Activity in FY 2024	138,310
Net Pension Liability as of June 30, 2024	\$1,264,520

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$232,190

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$45,008
2026	196,135
2027	54,093
2028	(10,343)
2029	0
Thereafter	0
Total	\$284,893

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,014,562	\$1,264,520	\$640,875

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 686000
 Submission Unit Name: BEDFORD PUBLIC LIBRARY

Wages: \$928,122 Proportionate Share: 0.0001382

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$451,049	\$557,082

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,094	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	73,760	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,976	21,397
Total	\$154,830	\$21,397

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$186,243
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,263)
Total	\$171,980

PERF Net Pension Liability - Unaudited

BEDFORD PUBLIC LIBRARY - 686000

Net Pension Liability as of June 30, 2023	\$451,049
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,866
- Net Difference Between Projected and Actual Investment	(29,622)
- Change of Assumptions	(24,597)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,356
Pension Expense/(Income)	171,980
Contributions	(103,950)
Total Activity in FY 2024	106,033
Net Pension Liability as of June 30, 2024	\$557,082

Supplemental Information

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

\$103,950

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$15,736
2026	92,099
2027	30,154
2028	(4,556)
2029	0
Thereafter	0
Total	\$133,433

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$887,512	\$557,082	\$282,336

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 687000
 Submission Unit Name: CITY OF WHITING

Wages: \$2,906,764 Proportionate Share: 0.0004328

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,654,905	\$1,744,610

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$178,801	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	230,992	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,331	81,356
Total	\$426,124	\$81,356

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$583,255
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(73,891)
Total	\$509,364

PERF Net Pension Liability - Unaudited

CITY OF WHITING - 687000

Net Pension Liability as of June 30, 2023	\$1,654,905
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	144,942
- Net Difference Between Projected and Actual Investment	(148,317)
- Change of Assumptions	(90,245)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,642)
Pension Expense/(Income)	509,364
Contributions	(323,397)
Total Activity in FY 2024	89,705
Net Pension Liability as of June 30, 2024	\$1,744,610

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$323,397

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$45,522
2026	251,770
2027	61,747
2028	(14,271)
2029	0
Thereafter	0
Total	\$344,768

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,779,414	\$1,744,610	\$884,191

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 688000
 Submission Unit Name: CITY OF MARION

Wages: \$3,377,138 Proportionate Share: 0.0005028

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,827,489	\$2,026,779

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$207,720	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	268,352	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,562	52,358
Total	\$495,634	\$52,358

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$677,589
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,269)
Total	\$632,320

PERF Net Pension Liability - Unaudited

CITY OF MARION - 688000

Net Pension Liability as of June 30, 2023	\$1,827,489
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	170,330
- Net Difference Between Projected and Actual Investment	(150,513)
- Change of Assumptions	(99,657)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,175
Pension Expense/(Income)	632,320
Contributions	(370,365)
Total Activity in FY 2024	199,290
Net Pension Liability as of June 30, 2024	\$2,026,779

Supplemental Information

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

\$370,365

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$71,654
2026	304,825
2027	83,376
2028	(16,579)
2029	0
Thereafter	0
Total	\$443,276

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,228,950	\$2,026,779	\$1,027,198

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 689000
 Submission Unit Name: TOWN OF WINAMAC

Wages: \$1,157,774 Proportionate Share: 0.0001724

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$622,222	\$694,942

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,223	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	92,013	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,957	27,687
Total	\$170,193	\$27,687

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$232,332
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,123)
Total	\$207,209

PERF Net Pension Liability - Unaudited

TOWN OF WINAMAC - 689000

Net Pension Liability as of June 30, 2023	\$622,222
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,493
- Net Difference Between Projected and Actual Investment	(50,602)
- Change of Assumptions	(33,931)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,222
Pension Expense/(Income)	207,209
Contributions	(129,671)
Total Activity in FY 2024	72,720
Net Pension Liability as of June 30, 2024	\$694,942

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,671

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$12,925
2026	105,580
2027	29,685
2028	(5,684)
2029	0
Thereafter	0
Total	\$142,506

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,107,142	\$694,942	\$352,205

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 691000
 Submission Unit Name: WRIGHT-HAGEMAN PUBLIC LIBRARY

Wages: \$69,777 Proportionate Share: 0.0000104

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$39,176	\$41,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,297	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,551	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	420	2,152
Total	\$10,268	\$2,152

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,015
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,211)
Total	\$9,804

PERF Net Pension Liability - Unaudited

WRIGHT-HAGEMAN PUBLIC LIBRARY - 691000

Net Pension Liability as of June 30, 2023	\$39,176
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,495
- Net Difference Between Projected and Actual Investment	(3,428)
- Change of Assumptions	(2,136)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,826
Pension Expense/(Income)	9,804
Contributions	(7,815)
Total Activity in FY 2024	2,746
Net Pension Liability as of June 30, 2024	\$41,922

Supplemental Information

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

\$7,815

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$715
2026	6,170
2027	1,573
2028	(342)
2029	0
Thereafter	0
Total	\$8,116

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$66,788	\$41,922	\$21,247

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 692000
 Submission Unit Name: NEWTON COUNTY AUDITOR

Wages: \$4,721,070 Proportionate Share: 0.0007029

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,451,828	\$2,833,379

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$290,387	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	375,149	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,276	26,556
Total	\$698,812	\$26,556

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$947,250
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,756)
Total	\$933,494

PERF Net Pension Liability - Unaudited

NEWTON COUNTY AUDITOR - 692000

Net Pension Liability as of June 30, 2023	\$2,451,828
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	240,223
- Net Difference Between Projected and Actual Investment	(186,817)
- Change of Assumptions	(133,703)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,633
Pension Expense/(Income)	933,494
Contributions	(520,279)
Total Activity in FY 2024	381,551
Net Pension Liability as of June 30, 2024	\$2,833,379

Supplemental Information

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

\$520,279

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$114,888
2026	449,797
2027	130,747
2028	(23,176)
2029	0
Thereafter	0
Total	\$672,256

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,513,980	\$2,833,379	\$1,435,993

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 692001
 Submission Unit Name: NEWTON COUNTY AUDITOR-HIGHWAY DEPARTMENT

Wages: \$757,533 Proportionate Share: 0.0001128

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$418,226	\$454,695

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,601	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	60,203	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	29,927
Total	\$106,804	\$29,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,013
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,027)
Total	\$132,986

PERF Net Pension Liability - Unaudited

NEWTON COUNTY AUDITOR-HIGHWAY DEPARTMENT - 692001

Net Pension Liability as of June 30, 2023	\$418,226
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,044
- Net Difference Between Projected and Actual Investment	(35,656)
- Change of Assumptions	(22,807)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,035
Pension Expense/(Income)	132,986
Contributions	(79,133)
Total Activity in FY 2024	36,469
Net Pension Liability as of June 30, 2024	\$454,695

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,133

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,256
2026	62,488
2027	16,852
2028	(3,719)
2029	0
Thereafter	0
Total	\$76,877

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$724,395	\$454,695	\$230,445

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 695000
 Submission Unit Name: DELPHI PUBLIC LIBRARY

Wages: \$278,088 Proportionate Share: 0.0000414

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$164,114	\$166,883

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,103	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	22,096	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,583	10,388
Total	\$40,782	\$10,388

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,792
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,032)
Total	\$48,760

PERF Net Pension Liability - Unaudited

DELPHI PUBLIC LIBRARY - 695000

Net Pension Liability as of June 30, 2023	\$164,114
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,745
- Net Difference Between Projected and Actual Investment	(15,519)
- Change of Assumptions	(8,949)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,247)
Pension Expense/(Income)	48,760
Contributions	(30,021)
Total Activity in FY 2024	2,769
Net Pension Liability as of June 30, 2024	\$166,883

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,021

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$3,269
2026	23,532
2027	4,959
2028	(1,366)
2029	0
Thereafter	0
Total	\$30,394

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$265,868	\$166,883	\$84,578

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 696000
 Submission Unit Name: CITY OF CROWN POINT

Wages: \$9,191,084 Proportionate Share: 0.0013684

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,827,776	\$5,516,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$565,323	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	730,337	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135,422	0
Total	\$1,431,082	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,844,098
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,672
Total	\$1,928,770

PERF Net Pension Liability - Unaudited

CITY OF CROWN POINT - 696000

Net Pension Liability as of June 30, 2023	\$4,827,776
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	466,548
- Net Difference Between Projected and Actual Investment	(376,202)
- Change of Assumptions	(263,268)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,426)
Pension Expense/(Income)	1,928,770
Contributions	(1,015,198)
Total Activity in FY 2024	688,224
Net Pension Liability as of June 30, 2024	\$5,516,000

Supplemental Information

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

\$1,015,198

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$306,344
2026	922,143
2027	247,714
2028	(45,119)
2029	0
Thereafter	0
Total	\$1,431,082

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,787,779	\$5,516,000	\$2,795,579

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 761000
 Submission Unit Name: SOUTH NEWTON SCHOOL

Wages: \$952,859 Proportionate Share: 0.0001419

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$543,165	\$571,997

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,623	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	75,734	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,863	27,643
Total	\$140,220	\$27,643

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$191,229
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,247)
Total	\$185,982

PERF Net Pension Liability - Unaudited

SOUTH NEWTON SCHOOL - 761000

Net Pension Liability as of June 30, 2023	\$543,165
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,510
- Net Difference Between Projected and Actual Investment	(48,761)
- Change of Assumptions	(29,620)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,559)
Pension Expense/(Income)	185,982
Contributions	(106,720)
Total Activity in FY 2024	28,832
Net Pension Liability as of June 30, 2024	\$571,997

Supplemental Information

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

\$106,720

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$14,985
2026	81,971
2027	20,300
2028	(4,679)
2029	0
Thereafter	0
Total	\$112,577

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$911,273	\$571,997	\$289,895

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 762000
 Submission Unit Name: SPEEDWAY PUBLIC SCHOOLS

Wages: \$2,629,237 Proportionate Share: 0.0003914

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,407,498	\$1,577,727

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$161,698	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	208,897	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,731	29,597
Total	\$376,326	\$29,597

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$527,463
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,803)
Total	\$516,660

PERF Net Pension Liability - Unaudited

SPEEDWAY PUBLIC SCHOOLS - 762000

Net Pension Liability as of June 30, 2023	\$1,407,498
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	132,901
- Net Difference Between Projected and Actual Investment	(113,705)
- Change of Assumptions	(76,754)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,821)
Pension Expense/(Income)	516,660
Contributions	(275,052)
Total Activity in FY 2024	170,229
Net Pension Liability as of June 30, 2024	\$1,577,727

Supplemental Information

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

\$275,052

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$54,470
2026	240,787
2027	64,376
2028	(12,904)
2029	0
Thereafter	0
Total	\$346,729

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,513,546	\$1,577,727	\$799,612

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 764000
 Submission Unit Name: MARSHALL COUNTY

Wages: \$10,602,688 Proportionate Share: 0.0015785

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,401,646	\$6,362,910

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$652,121	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	842,471	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	144,827	43,380
Total	\$1,639,419	\$43,380

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,127,235
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,360
Total	\$2,178,595

PERF Net Pension Liability - Unaudited

MARSHALL COUNTY - 764000

Net Pension Liability as of June 30, 2023	\$5,401,646
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	541,605
- Net Difference Between Projected and Actual Investment	(395,601)
- Change of Assumptions	(294,562)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	117,718
Pension Expense/(Income)	2,178,595
Contributions	(1,186,491)
Total Activity in FY 2024	961,264
Net Pension Liability as of June 30, 2024	\$6,362,910

Supplemental Information

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

\$1,186,491

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$295,765
2026	1,041,335
2027	310,986
2028	(52,047)
2029	0
Thereafter	0
Total	\$1,596,039

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,137,028	\$6,362,910	\$3,224,804

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 765000
 Submission Unit Name: RUSH COUNTY

Wages: \$4,873,650 Proportionate Share: 0.0007256

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,458,534	\$2,924,883

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$299,765	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	387,264	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,559	28,291
Total	\$770,588	\$28,291

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$977,841
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,985
Total	\$991,826

PERF Net Pension Liability - Unaudited

RUSH COUNTY - 765000

Net Pension Liability as of June 30, 2023	\$2,458,534
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	249,464
- Net Difference Between Projected and Actual Investment	(176,239)
- Change of Assumptions	(134,069)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,877
Pension Expense/(Income)	991,826
Contributions	(539,510)
Total Activity in FY 2024	466,349
Net Pension Liability as of June 30, 2024	\$2,924,883

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$539,510

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$144,289
2026	476,848
2027	145,085
2028	(23,925)
2029	0
Thereafter	0
Total	\$742,297

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,659,758	\$2,924,883	\$1,482,368

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 776000
 Submission Unit Name: RICHMOND CIVIL CITY

Wages: \$5,037,854 Proportionate Share: 0.0007500

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,795,938	\$3,023,239

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$309,845	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	400,287	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,562	86,496
Total	\$780,694	\$86,496

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,010,723
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,209)
Total	\$989,514

PERF Net Pension Liability - Unaudited

RICHMOND CIVIL CITY - 776000

Net Pension Liability as of June 30, 2023	\$2,795,938
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	252,641
- Net Difference Between Projected and Actual Investment	(240,550)
- Change of Assumptions	(152,468)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(64,842)
Pension Expense/(Income)	989,514
Contributions	(556,994)
Total Activity in FY 2024	227,301
Net Pension Liability as of June 30, 2024	\$3,023,239

Supplemental Information

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

\$556,994

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$126,580
2026	476,428
2027	115,919
2028	(24,729)
2029	0
Thereafter	0
Total	\$694,198

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,816,453	\$3,023,239	\$1,532,216

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 778000
 Submission Unit Name: MUNCIE COMMUNITY SCHOOLS

Wages: \$6,874,781 Proportionate Share: 0.0010235

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,395,572	\$4,125,713

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$422,835	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	546,258	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	181,634	20,100
Total	\$1,150,727	\$20,100

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,379,300
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	161,387
Total	\$1,540,687

PERF Net Pension Liability - Unaudited

MUNCIE COMMUNITY SCHOOLS - 778000

Net Pension Liability as of June 30, 2023	\$3,395,572
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	353,363
- Net Difference Between Projected and Actual Investment	(232,016)
- Change of Assumptions	(185,167)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,710
Pension Expense/(Income)	1,540,687
Contributions	(749,436)
Total Activity in FY 2024	730,141
Net Pension Liability as of June 30, 2024	\$4,125,713

Supplemental Information

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

\$749,436

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$261,039
2026	691,269
2027	212,067
2028	(33,748)
2029	0
Thereafter	0
Total	\$1,130,627

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,572,853	\$4,125,713	\$2,090,964

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 779000
 Submission Unit Name: PENN CIVIL TWP-ST JOSEPH COUNTY

Wages: \$2,098,654 Proportionate Share: 0.0003125

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,122,328	\$1,259,683

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$129,102	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	166,786	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,821	16,092
Total	\$320,709	\$16,092

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$421,135
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,349
Total	\$454,484

PERF Net Pension Liability - Unaudited

PENN CIVIL TWP-ST JOSEPH COUNTY - 779000

Net Pension Liability as of June 30, 2023	\$1,122,328
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106,140
- Net Difference Between Projected and Actual Investment	(90,455)
- Change of Assumptions	(61,203)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,562)
Pension Expense/(Income)	454,484
Contributions	(235,049)
Total Activity in FY 2024	137,355
Net Pension Liability as of June 30, 2024	\$1,259,683

Supplemental Information

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

\$235,049

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$63,224
2026	197,151
2027	54,546
2028	(10,304)
2029	0
Thereafter	0
Total	\$304,617

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,006,855	\$1,259,683	\$638,423

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 780000
 Submission Unit Name: STEUBEN COUNTY MSD

Wages: \$4,893,578 Proportionate Share: 0.0007286

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,431,005	\$2,936,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$301,004	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	388,866	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,002	88,304
Total	\$789,872	\$88,304

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$981,884
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,747)
Total	\$971,137

PERF Net Pension Liability - Unaudited

STEUBEN COUNTY MSD - 780000

Net Pension Liability as of June 30, 2023	\$2,431,005
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	251,266
- Net Difference Between Projected and Actual Investment	(168,327)
- Change of Assumptions	(132,568)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	132,543
Pension Expense/(Income)	971,137
Contributions	(548,080)
Total Activity in FY 2024	505,971
Net Pension Liability as of June 30, 2024	\$2,936,976

Supplemental Information

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

\$548,080

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$93,428
2026	480,246
2027	151,917
2028	(24,023)
2029	0
Thereafter	0
Total	\$701,568

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,679,024	\$2,936,976	\$1,488,497

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 781000

Submission Unit Name: INDIANAPOLIS-MARION COUNTY BUILDING AUTHORITY

Wages: \$7,940,350

Proportionate Share: 0.0011822

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,084,498	\$4,765,430

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$488,399	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	630,959	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	315,569	28,183
Total	\$1,434,927	\$28,183

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,593,169
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	375,827
Total	\$1,968,996

PERF Net Pension Liability - Unaudited

INDIANAPOLIS-MARION COUNTY BUILDING AUTHORITY - 781000

Net Pension Liability as of June 30, 2023	\$4,084,498
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	404,831
- Net Difference Between Projected and Actual Investment	(305,219)
- Change of Assumptions	(222,736)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(275,986)
Pension Expense/(Income)	1,968,996
Contributions	(888,954)
Total Activity in FY 2024	680,932
Net Pension Liability as of June 30, 2024	\$4,765,430

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$888,954

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$443,982
2026	773,957
2027	227,784
2028	(38,979)
2029	0
Thereafter	0
Total	\$1,406,744

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,592,014	\$4,765,430	\$2,415,181

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 782000
 Submission Unit Name: HUNTINGTON COUNTY

Wages: \$8,990,617 Proportionate Share: 0.0013385

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,832,364	\$5,395,473

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$552,970	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	714,379	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	255,734	73,615
Total	\$1,523,083	\$73,615

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,803,804
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111,592
Total	\$1,915,396

PERF Net Pension Liability - Unaudited

HUNTINGTON COUNTY - 782000

Net Pension Liability as of June 30, 2023	\$4,832,364
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	454,101
- Net Difference Between Projected and Actual Investment	(393,212)
- Change of Assumptions	(263,518)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(151,156)
Pension Expense/(Income)	1,915,396
Contributions	(998,502)
Total Activity in FY 2024	563,109
Net Pension Liability as of June 30, 2024	\$5,395,473

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$998,502

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$333,656
2026	931,251
2027	228,694
2028	(44,133)
2029	0
Thereafter	0
Total	\$1,449,468

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,595,763	\$5,395,473	\$2,734,495

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 782001

Submission Unit Name: NORWOOD REGIONAL WATER & SEWER DIST.

Wages: \$56,918

Proportionate Share:

0.0000085

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$16,235	\$34,263

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,512	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,537	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,358	0
Total	\$15,407	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,455
Specific Liabilities of Individual Employers	\$1,611
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,916
Total	\$15,982

PERF Net Pension Liability - Unaudited

NORWOOD REGIONAL WATER & SEWER DIST. - 782001

Net Pension Liability as of June 30, 2023	\$16,235
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,180
- Net Difference Between Projected and Actual Investment	816
- Change of Assumptions	(885)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,921
Pension Expense/(Income)	15,982
Contributions	(7,986)
Total Activity in FY 2024	18,028
Net Pension Liability as of June 30, 2024	\$34,263

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,986

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$4,219
2026	8,084
2027	3,383
2028	(279)
2029	0
Thereafter	0
Total	\$15,407

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$54,586	\$34,263	\$17,365

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 791000
 Submission Unit Name: JAY COUNTY

Wages: \$6,164,609 Proportionate Share: 0.0009178

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,491,217	\$3,699,638

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$379,168	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	489,845	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,461	144,658
Total	\$922,474	\$144,658

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,236,856
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,088)
Total	\$1,214,768

PERF Net Pension Liability - Unaudited

JAY COUNTY - 791000

Net Pension Liability as of June 30, 2023	\$3,491,217
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	307,739
- Net Difference Between Projected and Actual Investment	(310,352)
- Change of Assumptions	(190,383)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(122,915)
Pension Expense/(Income)	1,214,768
Contributions	(690,436)
Total Activity in FY 2024	208,421
Net Pension Liability as of June 30, 2024	\$3,699,638

Supplemental Information

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

\$690,436

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$117,301
2026	556,521
2027	134,255
2028	(30,261)
2029	0
Thereafter	0
Total	\$777,816

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,894,054	\$3,699,638	\$1,875,024

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 792000
 Submission Unit Name: MSD WARREN TWP

Wages: \$29,707,140 Proportionate Share: 0.0044228

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$15,458,836	\$17,828,240

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,827,177	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,360,520	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	527,187	0
Total	\$4,714,884	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,960,302
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	430,851
Total	\$6,391,153

PERF Net Pension Liability - Unaudited

MSD WARREN TWP - 792000

Net Pension Liability as of June 30, 2023	\$15,458,836
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,510,894
- Net Difference Between Projected and Actual Investment	(1,182,687)
- Change of Assumptions	(843,001)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(218,600)
Pension Expense/(Income)	6,391,153
Contributions	(3,288,355)
Total Activity in FY 2024	2,369,404
Net Pension Liability as of June 30, 2024	\$17,828,240

Supplemental Information

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

\$3,288,355

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,096,904
2026	2,942,498
2027	821,312
2028	(145,830)
2029	0
Thereafter	0
Total	\$4,714,884

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,402,944	\$17,828,240	\$9,035,580

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 793000

Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP

Wages: \$35,011,784

Proportionate Share:

0.0052126

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$19,420,866	\$21,011,912

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,153,465	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,782,049	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	597,220	973,591
Total	\$5,532,734	\$973,591

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,024,661
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,034)
Total	\$6,990,627

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP - 793000

Net Pension Liability as of June 30, 2023	\$19,420,866
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,756,120
- Net Difference Between Projected and Actual Investment	(1,669,267)
- Change of Assumptions	(1,059,058)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(530,663)
Pension Expense/(Income)	6,990,627
Contributions	(3,896,713)
Total Activity in FY 2024	1,591,046
Net Pension Liability as of June 30, 2024	\$21,011,912

Supplemental Information

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

\$3,896,713

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$918,495
2026	3,000,481
2027	812,038
2028	(171,871)
2029	0
Thereafter	0
Total	\$4,559,143

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,474,990	\$21,011,912	\$10,649,106

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 794000

Submission Unit Name: DELAWARE COUNTY HOUSING AUTHORITY

Wages: \$322,758

Proportionate Share: 0.0000481

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$207,172	\$193,890

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,871	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	25,672	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,697	21,163
Total	\$47,240	\$21,163

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,821
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,561)
Total	\$56,260

PERF Net Pension Liability - Unaudited

DELAWARE COUNTY HOUSING AUTHORITY - 794000

Net Pension Liability as of June 30, 2023	\$207,172
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,632
- Net Difference Between Projected and Actual Investment	(21,812)
- Change of Assumptions	(11,297)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,429)
Pension Expense/(Income)	56,260
Contributions	(35,636)
Total Activity in FY 2024	(13,282)
Net Pension Liability as of June 30, 2024	\$193,890

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,636

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1
2026	23,956
2027	3,706
2028	(1,586)
2029	0
Thereafter	0
Total	\$26,077

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$308,895	\$193,890	\$98,266

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 795000
 Submission Unit Name: ELKHART COMMUNITY SCHOOLS

Wages: \$32,009,842 Proportionate Share: 0.0047657

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$16,226,466	\$19,210,464

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,968,839	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,543,531	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	624,803	70,455
Total	\$5,137,173	\$70,455

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,422,405
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	302,555
Total	\$6,724,960

PERF Net Pension Liability - Unaudited

ELKHART COMMUNITY SCHOOLS - 795000

Net Pension Liability as of June 30, 2023	\$16,226,466
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,636,851
- Net Difference Between Projected and Actual Investment	(1,175,619)
- Change of Assumptions	(884,861)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	232,026
Pension Expense/(Income)	6,724,960
Contributions	(3,549,359)
Total Activity in FY 2024	2,983,998
Net Pension Liability as of June 30, 2024	\$19,210,464

Supplemental Information

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

\$3,549,359

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,113,817
2026	3,166,509
2027	943,529
2028	(157,137)
2029	0
Thereafter	0
Total	\$5,066,718

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,605,027	\$19,210,464	\$9,736,109

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 797000

Submission Unit Name: NORTHWESTERN SCHOOL CORP-HOWARD CO

Wages: \$2,775,142

Proportionate Share: 0.0004132

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,401,499	\$1,665,603

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$170,704	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	220,532	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,447	27,199
Total	\$440,683	\$27,199

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$556,841
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,319
Total	\$559,160

PERF Net Pension Liability - Unaudited

NORTHWESTERN SCHOOL CORP-HOWARD CO - 797000

Net Pension Liability as of June 30, 2023	\$1,401,499
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	142,030
- Net Difference Between Projected and Actual Investment	(100,695)
- Change of Assumptions	(76,426)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,850
Pension Expense/(Income)	559,160
Contributions	(310,815)
Total Activity in FY 2024	264,104
Net Pension Liability as of June 30, 2024	\$1,665,603

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$310,815

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$75,430
2026	268,568
2027	83,110
2028	(13,624)
2029	0
Thereafter	0
Total	\$413,484

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,653,545	\$1,665,603	\$844,149

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 798000
 Submission Unit Name: WELLS COUNTY PUBLIC LIBRARY

Wages: \$746,429 Proportionate Share: 0.0001111

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$410,814	\$447,842

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,898	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	59,296	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,699	15,876
Total	\$107,893	\$15,876

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$149,722
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,422)
Total	\$140,300

PERF Net Pension Liability - Unaudited

WELLS COUNTY PUBLIC LIBRARY - 798000

Net Pension Liability as of June 30, 2023	\$410,814
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,493
- Net Difference Between Projected and Actual Investment	(34,864)
- Change of Assumptions	(22,403)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	102
Pension Expense/(Income)	140,300
Contributions	(83,600)
Total Activity in FY 2024	37,028
Net Pension Liability as of June 30, 2024	\$447,842

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,600

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$11,449
2026	66,405
2027	17,827
2028	(3,664)
2029	0
Thereafter	0
Total	\$92,017

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$713,477	\$447,842	\$226,972

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 799000

Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF PERRY TOWNSHIP

Wages: \$36,018,834

Proportionate Share:

0.0053625

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$19,728,624	\$21,616,156

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,215,393	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,862,053	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	305,914	407,912
Total	\$5,383,360	\$407,912

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,226,671
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,146
Total	\$7,297,817

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF PERRY TOWNSHIP - 799000

Net Pension Liability as of June 30, 2023	\$19,728,624
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,811,752
- Net Difference Between Projected and Actual Investment	(1,659,801)
- Change of Assumptions	(1,075,841)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(493,549)
Pension Expense/(Income)	7,297,817
Contributions	(3,992,846)
Total Activity in FY 2024	1,887,532
Net Pension Liability as of June 30, 2024	\$21,616,156

Supplemental Information

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

\$3,992,846

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$952,532
2026	3,334,000
2027	865,729
2028	(176,813)
2029	0
Thereafter	0
Total	\$4,975,448

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,437,639	\$21,616,156	\$10,955,345

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 800000
 Submission Unit Name: TELL CITY SCHOOLS

Wages: \$1,375,645 Proportionate Share: 0.0002048

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$722,102	\$825,546

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$84,608	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	109,305	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,630	36,434
Total	\$202,543	\$36,434

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$275,995
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,205)
Total	\$260,790

PERF Net Pension Liability - Unaudited

TELL CITY SCHOOLS - 800000

Net Pension Liability as of June 30, 2023	\$722,102
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,834
- Net Difference Between Projected and Actual Investment	(56,203)
- Change of Assumptions	(39,378)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,473
Pension Expense/(Income)	260,790
Contributions	(154,072)
Total Activity in FY 2024	103,444
Net Pension Liability as of June 30, 2024	\$825,546

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$154,072

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$15,272
2026	120,049
2027	37,540
2028	(6,752)
2029	0
Thereafter	0
Total	\$166,109

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,315,213	\$825,546	\$418,397

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 802000
 Submission Unit Name: CITY OF KENDALLVILLE

Wages: \$3,219,842 Proportionate Share: 0.0004794

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,639,376	\$1,932,454

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$198,053	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	255,864	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,451	46,861
Total	\$499,368	\$46,861

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$646,054
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,956)
Total	\$644,098

PERF Net Pension Liability - Unaudited

CITY OF KENDALLVILLE - 802000

Net Pension Liability as of June 30, 2023	\$1,639,376
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	164,512
- Net Difference Between Projected and Actual Investment	(119,885)
- Change of Assumptions	(89,398)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,300
Pension Expense/(Income)	644,098
Contributions	(357,549)
Total Activity in FY 2024	293,078
Net Pension Liability as of June 30, 2024	\$1,932,454

Supplemental Information

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

\$357,549

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$71,995
2026	302,254
2027	94,065
2028	(15,807)
2029	0
Thereafter	0
Total	\$452,507

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,078,677	\$1,932,454	\$979,392

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 804000
 Submission Unit Name: INDIANAPOLIS-MARION COUNTY PUBLIC LIBRARY

Wages: \$22,176,760 Proportionate Share: 0.0033017

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$11,102,226	\$13,309,103

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,364,021	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,762,171	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	445,608	54,945
Total	\$3,571,800	\$54,945

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,449,473
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	227,488
Total	\$4,676,961

PERF Net Pension Liability - Unaudited

INDIANAPOLIS-MARION COUNTY PUBLIC LIBRARY - 804000

Net Pension Liability as of June 30, 2023	\$11,102,226
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,136,873
- Net Difference Between Projected and Actual Investment	(782,489)
- Change of Assumptions	(605,426)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	244,305
Pension Expense/(Income)	4,676,961
Contributions	(2,463,347)
Total Activity in FY 2024	2,206,877
Net Pension Liability as of June 30, 2024	\$13,309,103

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,463,347

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$731,663
2026	2,220,964
2027	673,092
2028	(108,864)
2029	0
Thereafter	0
Total	\$3,516,855

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,203,310	\$13,309,103	\$6,745,224

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 805000
 Submission Unit Name: LAWRENCEBURG FLOOD CONTROL DISTRICT

Wages: \$232,944 Proportionate Share: 0.0000347

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$136,232	\$139,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,336	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	18,520	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,802	11,802
Total	\$35,658	\$11,802

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,763
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,009)
Total	\$42,754

PERF Net Pension Liability - Unaudited

LAWRENCEBURG FLOOD CONTROL DISTRICT - 805000

Net Pension Liability as of June 30, 2023	\$136,232
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,549
- Net Difference Between Projected and Actual Investment	(12,705)
- Change of Assumptions	(7,429)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,436)
Pension Expense/(Income)	42,754
Contributions	(26,090)
Total Activity in FY 2024	3,643
Net Pension Liability as of June 30, 2024	\$139,875

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,090

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$2,382
2026	18,108
2027	4,509
2028	(1,143)
2029	0
Thereafter	0
Total	\$23,856

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$222,841	\$139,875	\$70,891

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 806000
 Submission Unit Name: CRAWFORD COUNTY

Wages: \$3,429,619 Proportionate Share: 0.0005106

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,593,494	\$2,058,221

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$210,943	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	272,515	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	119,617	22,395
Total	\$603,075	\$22,395

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$688,100
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,040
Total	\$713,140

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY - 806000

Net Pension Liability as of June 30, 2023	\$1,593,494
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	178,341
- Net Difference Between Projected and Actual Investment	(92,718)
- Change of Assumptions	(86,896)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	130,857
Pension Expense/(Income)	713,140
Contributions	(377,997)
Total Activity in FY 2024	464,727
Net Pension Liability as of June 30, 2024	\$2,058,221

Supplemental Information

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

\$377,997

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$111,212
2026	366,340
2027	119,964
2028	(16,836)
2029	0
Thereafter	0
Total	\$580,680

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,279,041	\$2,058,221	\$1,043,133

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit Name: CRAWFORD COUNTY-SOLID WASTE DISTRICT

Proportionate Share:

0.0000098

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$36,352	\$39,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,049	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,230	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	513	999
Total	\$9,792	\$999

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,207
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(276)
Total	\$12,931

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY-SOLID WASTE DISTRICT - 806001

Net Pension Liability as of June 30, 2023	\$36,352
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,305
- Net Difference Between Projected and Actual Investment	(3,102)
- Change of Assumptions	(1,982)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(608)
Pension Expense/(Income)	12,931
Contributions	(7,392)
Total Activity in FY 2024	3,152
Net Pension Liability as of June 30, 2024	\$39,504

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,392

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,470
2026	6,087
2027	1,560
2028	(324)
2029	0
Thereafter	0
Total	\$8,793

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$62,935	\$39,504	\$20,021

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 806002

Submission Unit Name: CRAWFORD COUNTY BLUE RIVER REGIONAL WATER DISTRICT

Wages: \$192,491

Proportionate Share:

0.0000287

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$107,292	\$115,689

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,857	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	15,318	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,166	5,216
Total	\$28,341	\$5,216

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,677
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,745)
Total	\$35,932

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY BLUE RIVER REGIONAL WATER DISTRICT - 806002

Net Pension Liability as of June 30, 2023	\$107,292
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,662
- Net Difference Between Projected and Actual Investment	(9,274)
- Change of Assumptions	(5,851)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(513)
Pension Expense/(Income)	35,932
Contributions	(21,559)
Total Activity in FY 2024	8,397
Net Pension Liability as of June 30, 2024	\$115,689

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,559

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,820
2026	16,808
2027	4,443
2028	(946)
2029	0
Thereafter	0
Total	\$23,125

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$184,310	\$115,689	\$58,633

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 807000
 Submission Unit Name: CITY OF LAWRENCEBURG

Wages: \$5,257,412 Proportionate Share: 0.0007827

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,009,110	\$3,155,052

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$323,354	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	417,740	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,297	289,650
Total	\$766,391	\$289,650

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,054,791
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(229,926)
Total	\$824,865

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCEBURG - 807000

Net Pension Liability as of June 30, 2023	\$3,009,110
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	261,789
- Net Difference Between Projected and Actual Investment	(271,956)
- Change of Assumptions	(164,093)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,854
Pension Expense/(Income)	824,865
Contributions	(582,517)
Total Activity in FY 2024	145,942
Net Pension Liability as of June 30, 2024	\$3,155,052

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$582,517

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(36,414)
2026	429,908
2027	109,055
2028	(25,808)
2029	0
Thereafter	0
Total	\$476,741

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,026,450	\$3,155,052	\$1,599,021

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 808000
 Submission Unit Name: TOWN OF ARGOS

Wages: \$1,004,476 Proportionate Share: 0.0001495

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$525,518	\$602,632

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,762	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	79,791	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,998	0
Total	\$172,551	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$201,471
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,400
Total	\$234,871

PERF Net Pension Liability - Unaudited

TOWN OF ARGOS - 808000

Net Pension Liability as of June 30, 2023	\$525,518
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,010
- Net Difference Between Projected and Actual Investment	(40,659)
- Change of Assumptions	(28,658)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,949)
Pension Expense/(Income)	234,871
Contributions	(112,501)
Total Activity in FY 2024	77,114
Net Pension Liability as of June 30, 2024	\$602,632

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,501

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$49,307
2026	100,549
2027	27,624
2028	(4,929)
2029	0
Thereafter	0
Total	\$172,551

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$960,080	\$602,632	\$305,422

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 809000
 Submission Unit Name: LAGRANGE COUNTY

Wages: \$8,959,734 Proportionate Share: 0.0013339

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,687,661	\$5,376,931

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$551,070	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	711,924	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	151,395	11,262
Total	\$1,414,389	\$11,262

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,797,605
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	126,287
Total	\$1,923,892

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY - 809000

Net Pension Liability as of June 30, 2023	\$4,687,661
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	455,162
- Net Difference Between Projected and Actual Investment	(362,501)
- Change of Assumptions	(255,627)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(74,019)
Pension Expense/(Income)	1,923,892
Contributions	(997,637)
Total Activity in FY 2024	689,270
Net Pension Liability as of June 30, 2024	\$5,376,931

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$997,637

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$295,585
2026	906,066
2027	245,458
2028	(43,982)
2029	0
Thereafter	0
Total	\$1,403,127

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,566,222	\$5,376,931	\$2,725,097

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 809001

Submission Unit Name: LAGRANGE COUNTY-LAGRANGE COUNTY SEWER DISTRICT

Wages: \$700,338

Proportionate Share: 0.0001043

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$381,168	\$420,432

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,089	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	55,667	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,799	6,638
Total	\$114,555	\$6,638

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,558
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	473
Total	\$141,031

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY-LAGRANGE COUNTY SEWER DISTRICT - 809001

Net Pension Liability as of June 30, 2023	\$381,168
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,290
- Net Difference Between Projected and Actual Investment	(31,698)
- Change of Assumptions	(20,786)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,135)
Pension Expense/(Income)	141,031
Contributions	(78,438)
Total Activity in FY 2024	39,264
Net Pension Liability as of June 30, 2024	\$420,432

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,438

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$25,326
2026	68,705
2027	17,325
2028	(3,439)
2029	0
Thereafter	0
Total	\$107,917

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$669,808	\$420,432	\$213,080

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 810000
 Submission Unit Name: TOWN OF SPEEDWAY

Wages: \$3,535,005 Proportionate Share: 0.0005263

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,901,605	\$2,121,507

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$217,429	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	280,895	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,866	59,624
Total	\$517,190	\$59,624

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$709,258
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,130)
Total	\$685,128

PERF Net Pension Liability - Unaudited

TOWN OF SPEEDWAY - 810000

Net Pension Liability as of June 30, 2023	\$1,901,605
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	178,523
- Net Difference Between Projected and Actual Investment	(154,958)
- Change of Assumptions	(103,698)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,156
Pension Expense/(Income)	685,128
Contributions	(393,249)
Total Activity in FY 2024	219,902
Net Pension Liability as of June 30, 2024	\$2,121,507

Supplemental Information

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

\$393,249

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$65,696
2026	319,380
2027	89,842
2028	(17,352)
2029	0
Thereafter	0
Total	\$457,566

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,379,866	\$2,121,507	\$1,075,207

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 811000
 Submission Unit Name: BOONE COUNTY

Wages: \$12,460,557 Proportionate Share: 0.0018551

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,715,264	\$7,477,880

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$766,392	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	990,097	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	152,273	85,385
Total	\$1,908,762	\$85,385

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,499,990
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,452
Total	\$2,573,442

PERF Net Pension Liability - Unaudited

BOONE COUNTY - 811000

Net Pension Liability as of June 30, 2023	\$6,715,264
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	629,000
- Net Difference Between Projected and Actual Investment	(549,060)
- Change of Assumptions	(366,197)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(128,861)
Pension Expense/(Income)	2,573,442
Contributions	(1,395,708)
Total Activity in FY 2024	762,616
Net Pension Liability as of June 30, 2024	\$7,477,880

Supplemental Information

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

\$1,395,708

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$368,390
2026	1,199,305
2027	316,849
2028	(61,167)
2029	0
Thereafter	0
Total	\$1,823,377

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,913,336	\$7,477,880	\$3,789,885

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 812000
 Submission Unit Name: DEKALB COUNTY

Wages: \$11,732,357 Proportionate Share: 0.0017467

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,101,513	\$7,040,921

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$721,609	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	932,242	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	116,626	309
Total	\$1,770,477	\$309

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,353,907
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	104,114
Total	\$2,458,021

PERF Net Pension Liability - Unaudited

DEKALB COUNTY - 812000

Net Pension Liability as of June 30, 2023	\$6,101,513
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	596,774
- Net Difference Between Projected and Actual Investment	(466,241)
- Change of Assumptions	(332,728)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,097)
Pension Expense/(Income)	2,458,021
Contributions	(1,307,321)
Total Activity in FY 2024	939,408
Net Pension Liability as of June 30, 2024	\$7,040,921

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,307,321

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$346,997
2026	1,154,258
2027	326,505
2028	(57,592)
2029	0
Thereafter	0
Total	\$1,770,168

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,217,198	\$7,040,921	\$3,568,429

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 813000
 Submission Unit Name: DUBOIS COUNTY

Wages: \$10,009,906 Proportionate Share: 0.0014903

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,244,237	\$6,007,377

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$615,683	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	795,397	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,033	34,083
Total	\$1,469,113	\$34,083

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,008,374
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,507
Total	\$2,024,881

PERF Net Pension Liability - Unaudited

DUBOIS COUNTY - 813000

Net Pension Liability as of June 30, 2023	\$5,244,237
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	508,388
- Net Difference Between Projected and Actual Investment	(406,597)
- Change of Assumptions	(285,979)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,198
Pension Expense/(Income)	2,024,881
Contributions	(1,113,751)
Total Activity in FY 2024	763,140
Net Pension Liability as of June 30, 2024	\$6,007,377

Supplemental Information

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

\$1,113,751

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$253,444
2026	957,578
2027	273,147
2028	(49,139)
2029	0
Thereafter	0
Total	\$1,435,030

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,570,613	\$6,007,377	\$3,044,615

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 814000
 Submission Unit Name: CITY OF KOKOMO

Wages: \$11,320,644 Proportionate Share: 0.0016854

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,265,274	\$6,793,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$696,284	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	899,525	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,656	222,434
Total	\$1,651,465	\$222,434

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,271,297
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,379)
Total	\$2,262,918

PERF Net Pension Liability - Unaudited

CITY OF KOKOMO - 814000

Net Pension Liability as of June 30, 2023	\$6,265,274
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	568,099
- Net Difference Between Projected and Actual Investment	(536,493)
- Change of Assumptions	(341,658)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(173,337)
Pension Expense/(Income)	2,262,918
Contributions	(1,250,981)
Total Activity in FY 2024	528,548
Net Pension Liability as of June 30, 2024	\$6,793,822

Supplemental Information

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

\$1,250,981

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$208,327
2026	1,013,551
2027	262,724
2028	(55,571)
2029	0
Thereafter	0
Total	\$1,429,031

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,823,533	\$6,793,822	\$3,443,196

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 815000
 Submission Unit Name: HARRISON COUNTY

Wages: \$9,989,866 Proportionate Share: 0.0014873

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,497,291	\$5,995,284

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$614,444	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	793,796	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	120,356	126,104
Total	\$1,528,596	\$126,104

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,004,331
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,809
Total	\$2,077,140

PERF Net Pension Liability - Unaudited

HARRISON COUNTY - 815000

Net Pension Liability as of June 30, 2023	\$5,497,291
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	501,971
- Net Difference Between Projected and Actual Investment	(466,198)
- Change of Assumptions	(299,778)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(209,140)
Pension Expense/(Income)	2,077,140
Contributions	(1,106,002)
Total Activity in FY 2024	497,993
Net Pension Liability as of June 30, 2024	\$5,995,284

Supplemental Information

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

\$1,106,002

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$279,642
2026	935,446
2027	236,443
2028	(49,039)
2029	0
Thereafter	0
Total	\$1,402,492

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,551,347	\$5,995,284	\$3,038,487

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 815001

Submission Unit Name: HARRISON COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$204,408

Proportionate Share:

0.0000304

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$110,821	\$122,542

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,559	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,225	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,211	4,852
Total	\$31,995	\$4,852

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,968
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	213
Total	\$41,181

PERF Net Pension Liability - Unaudited

HARRISON COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 815001

Net Pension Liability as of June 30, 2023	\$110,821
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,292
- Net Difference Between Projected and Actual Investment	(9,175)
- Change of Assumptions	(6,043)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,640)
Pension Expense/(Income)	41,181
Contributions	(22,894)
Total Activity in FY 2024	11,721
Net Pension Liability as of June 30, 2024	\$122,542

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,894

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,142
2026	17,911
2027	5,092
2028	(1,002)
2029	0
Thereafter	0
Total	\$27,143

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$195,227	\$122,542	\$62,106

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 816000
 Submission Unit Name: NETTLE CREEK SCHOOL CORP

Wages: \$1,270,044 Proportionate Share: 0.0001891

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$649,045	\$762,259

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,122	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	100,926	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,919	20,426
Total	\$200,967	\$20,426

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$254,837
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,783
Total	\$269,620

PERF Net Pension Liability - Unaudited

NETTLE CREEK SCHOOL CORP - 816000

Net Pension Liability as of June 30, 2023	\$649,045
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,843
- Net Difference Between Projected and Actual Investment	(47,837)
- Change of Assumptions	(35,394)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(600)
Pension Expense/(Income)	269,620
Contributions	(137,418)
Total Activity in FY 2024	113,214
Net Pension Liability as of June 30, 2024	\$762,259

Supplemental Information

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

\$137,418

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$33,660
2026	117,022
2027	36,094
2028	(6,235)
2029	0
Thereafter	0
Total	\$180,541

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,214,388	\$762,259	\$386,323

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 818000
 Submission Unit Name: TOWN OF MIDDLETOWN

Wages: \$677,593 Proportionate Share: 0.0001009

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$370,227	\$406,726

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,684	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	53,852	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,694	16,822
Total	\$99,230	\$16,822

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$135,976
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,498)
Total	\$130,478

PERF Net Pension Liability - Unaudited

TOWN OF MIDDLETOWN - 818000

Net Pension Liability as of June 30, 2023	\$370,227
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,109
- Net Difference Between Projected and Actual Investment	(31,005)
- Change of Assumptions	(20,189)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,442)
Pension Expense/(Income)	130,478
Contributions	(75,452)
Total Activity in FY 2024	36,499
Net Pension Liability as of June 30, 2024	\$406,726

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,452

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$8,574
2026	60,678
2027	16,483
2028	(3,327)
2029	0
Thereafter	0
Total	\$82,408

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$647,973	\$406,726	\$206,134

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 819000

Submission Unit Name: MONTEREY-TIPPECANOE PUBLIC LIBRARY

Wages: \$30,168

Proportionate Share:

0.0000045

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$15,882	\$18,139

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,859	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,402	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	168	1,476
Total	\$4,429	\$1,476

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,064
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,528)
Total	\$4,536

PERF Net Pension Liability - Unaudited

MONTEREY-TIPPECANOE PUBLIC LIBRARY - 819000

Net Pension Liability as of June 30, 2023	\$15,882
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,534
- Net Difference Between Projected and Actual Investment	(1,238)
- Change of Assumptions	(866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,670
Pension Expense/(Income)	4,536
Contributions	(3,379)
Total Activity in FY 2024	2,257
Net Pension Liability as of June 30, 2024	\$18,139

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,379

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$427)
2026	2,708
2027	820
2028	(148)
2029	0
Thereafter	0
Total	\$2,953

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,899	\$18,139	\$9,193

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 820000

Submission Unit Name: SCHOOL CITY OF LAKE STATION

Wages: \$1,422,184

Proportionate Share: 0.0002117

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$722,808	\$853,359

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,459	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	112,988	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,352	15,121
Total	\$219,799	\$15,121

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$285,293
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,929)
Total	\$276,364

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF LAKE STATION - 820000

Net Pension Liability as of June 30, 2023	\$722,808
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,671
- Net Difference Between Projected and Actual Investment	(52,681)
- Change of Assumptions	(39,416)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,273
Pension Expense/(Income)	276,364
Contributions	(157,660)
Total Activity in FY 2024	130,551
Net Pension Liability as of June 30, 2024	\$853,359

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$157,660

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$34,134
2026	135,879
2027	41,645
2028	(6,980)
2029	0
Thereafter	0
Total	\$204,678

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,359,524	\$853,359	\$432,494

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 821000

Submission Unit Name: BLUFFTON-HARRISON METROPOLITAN SCHOOL DISTRICT

Wages: \$2,326,384

Proportionate Share:

0.0003464

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,227,502	\$1,396,333

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$143,107	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	184,879	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,475	8,035
Total	\$335,461	\$8,035

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$466,819
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,950
Total	\$471,769

PERF Net Pension Liability - Unaudited

BLUFFTON-HARRISON METROPOLITAN SCHOOL DISTRICT - 821000

Net Pension Liability as of June 30, 2023	\$1,227,502
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	117,993
- Net Difference Between Projected and Actual Investment	(96,468)
- Change of Assumptions	(66,938)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,321)
Pension Expense/(Income)	471,769
Contributions	(249,204)
Total Activity in FY 2024	168,831
Net Pension Liability as of June 30, 2024	\$1,396,333

Supplemental Information

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

\$249,204

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$56,120
2026	222,228
2027	60,500
2028	(11,422)
2029	0
Thereafter	0
Total	\$327,426

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,224,559	\$1,396,333	\$707,680

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 822000
 Submission Unit Name: ADAMS CENTRAL COMMUNITY SCHOOLS

Wages: \$2,613,220 Proportionate Share: 0.0003891

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,302,677	\$1,568,456

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$160,748	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	207,669	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,876	24,964
Total	\$404,293	\$24,964

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$524,363
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	219
Total	\$524,582

PERF Net Pension Liability - Unaudited

ADAMS CENTRAL COMMUNITY SCHOOLS - 822000

Net Pension Liability as of June 30, 2023	\$1,302,677
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,096
- Net Difference Between Projected and Actual Investment	(90,908)
- Change of Assumptions	(71,038)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,031
Pension Expense/(Income)	524,582
Contributions	(278,984)
Total Activity in FY 2024	265,779
Net Pension Liability as of June 30, 2024	\$1,568,456

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$278,984

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$62,776
2026	251,467
2027	77,915
2028	(12,829)
2029	0
Thereafter	0
Total	\$379,329

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,498,776	\$1,568,456	\$794,914

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 824000

Submission Unit Name: SOUTH CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$1,465,018

Proportionate Share: 0.0002181

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$773,983	\$879,158

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,103	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	116,403	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,124	2,153
Total	\$210,630	\$2,153

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$293,918
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,584
Total	\$296,502

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL COMMUNITY SCHOOL CORPORATION - 824000

Net Pension Liability as of June 30, 2023	\$773,983
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,268
- Net Difference Between Projected and Actual Investment	(60,996)
- Change of Assumptions	(42,207)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,181)
Pension Expense/(Income)	296,502
Contributions	(159,211)
Total Activity in FY 2024	105,175
Net Pension Liability as of June 30, 2024	\$879,158

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,211

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$38,300
2026	138,986
2027	38,383
2028	(7,192)
2029	0
Thereafter	0
Total	\$208,477

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,400,625	\$879,158	\$445,568

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 825000
 Submission Unit Name: CROWN POINT-CENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$642,694 Proportionate Share: 0.0000957

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$346,581	\$385,765

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,536	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	51,077	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,887	7,105
Total	\$144,500	\$7,105

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$128,968
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,794
Total	\$132,762

PERF Net Pension Liability - Unaudited

CROWN POINT-CENTER TOWNSHIP PUBLIC LIBRARY - 825000

Net Pension Liability as of June 30, 2023	\$346,581
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,445
- Net Difference Between Projected and Actual Investment	(28,360)
- Change of Assumptions	(18,900)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,839)
Pension Expense/(Income)	132,762
Contributions	(71,924)
Total Activity in FY 2024	39,184
Net Pension Liability as of June 30, 2024	\$385,765

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,924

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$64,696
2026	59,543
2027	16,312
2028	(3,156)
2029	0
Thereafter	0
Total	\$137,395

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$614,579	\$385,765	\$195,511

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 826000
 Submission Unit Name: MICHIGAN CITY LIBRARY

Wages: \$1,348,275 Proportionate Share: 0.0002007

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$779,983	\$809,019

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,915	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	107,117	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,440	62,498
Total	\$193,472	\$62,498

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$270,470
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,355)
Total	\$239,115

PERF Net Pension Liability - Unaudited

MICHIGAN CITY LIBRARY - 826000

Net Pension Liability as of June 30, 2023	\$779,983
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,957
- Net Difference Between Projected and Actual Investment	(71,657)
- Change of Assumptions	(42,534)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,319)
Pension Expense/(Income)	239,115
Contributions	(138,526)
Total Activity in FY 2024	29,036
Net Pension Liability as of June 30, 2024	\$809,019

Supplemental Information

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

\$138,526

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$6,740
2026	106,079
2027	24,773
2028	(6,618)
2029	0
Thereafter	0
Total	\$130,974

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,288,883	\$809,019	\$410,021

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 827000
 Submission Unit Name: NORTH ADAMS COMMUNITY SCHOOLS

Wages: \$3,875,874 Proportionate Share: 0.0005770

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,209,010	\$2,325,878

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238,374	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	307,954	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,603	104,710
Total	\$560,931	\$104,710

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$777,583
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,596)
Total	\$743,987

PERF Net Pension Liability - Unaudited

NORTH ADAMS COMMUNITY SCHOOLS - 827000

Net Pension Liability as of June 30, 2023	\$2,209,010
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	193,178
- Net Difference Between Projected and Actual Investment	(198,357)
- Change of Assumptions	(120,462)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(84,515)
Pension Expense/(Income)	743,987
Contributions	(416,963)
Total Activity in FY 2024	116,868
Net Pension Liability as of June 30, 2024	\$2,325,878

Supplemental Information

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

\$416,963

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$56,206
2026	339,795
2027	79,246
2028	(19,026)
2029	0
Thereafter	0
Total	\$456,221

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,705,458	\$2,325,878	\$1,178,785

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 828000
 Submission Unit Name: TOWN OF MOROCCO

Wages: \$186,763 Proportionate Share: 0.0000278

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$101,292	\$112,061

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,485	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	14,837	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,254	4,455
Total	\$27,576	\$4,455

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,464
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,527)
Total	\$34,937

PERF Net Pension Liability - Unaudited

TOWN OF MOROCCO - 828000

Net Pension Liability as of June 30, 2023	\$101,292
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,413
- Net Difference Between Projected and Actual Investment	(8,379)
- Change of Assumptions	(5,524)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,239
Pension Expense/(Income)	34,937
Contributions	(20,917)
Total Activity in FY 2024	10,769
Net Pension Liability as of June 30, 2024	\$112,061

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,917

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$3,015
2026	16,362
2027	4,661
2028	(917)
2029	0
Thereafter	0
Total	\$23,121

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$178,530	\$112,061	\$56,794

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 829000
 Submission Unit Name: RANDOLPH COUNTY

Wages: \$5,379,207 Proportionate Share: 0.0008009

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,919,818	\$3,228,416

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$330,873	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	427,453	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,181	47,356
Total	\$821,507	\$47,356

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,079,318
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,602)
Total	\$1,040,716

PERF Net Pension Liability - Unaudited

RANDOLPH COUNTY - 829000

Net Pension Liability as of June 30, 2023	\$2,919,818
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	271,134
- Net Difference Between Projected and Actual Investment	(241,777)
- Change of Assumptions	(159,223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,175)
Pension Expense/(Income)	1,040,716
Contributions	(599,077)
Total Activity in FY 2024	308,598
Net Pension Liability as of June 30, 2024	\$3,228,416

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$599,077

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$152,532
2026	514,650
2027	133,378
2028	(26,409)
2029	0
Thereafter	0
Total	\$774,151

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,143,330	\$3,228,416	\$1,636,202

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 830000
 Submission Unit Name: DECATUR COUNTY BOARD OF HEALTH

Wages: \$354,408 Proportionate Share: 0.0000528

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$147,879	\$212,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,813	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	28,180	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,557	9,941
Total	\$77,550	\$9,941

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,155
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,940
Total	\$85,095

PERF Net Pension Liability - Unaudited

DECATUR COUNTY BOARD OF HEALTH - 830000

Net Pension Liability as of June 30, 2023	\$147,879
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,787
- Net Difference Between Projected and Actual Investment	(5,714)
- Change of Assumptions	(8,064)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,546
Pension Expense/(Income)	85,095
Contributions	(39,693)
Total Activity in FY 2024	64,957
Net Pension Liability as of June 30, 2024	\$212,836

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,693

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$17,203
2026	37,376
2027	14,772
2028	(1,742)
2029	0
Thereafter	0
Total	\$67,609

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$339,078	\$212,836	\$107,868

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 831000
 Submission Unit Name: SMITH-GREEN COMMUNITY SCHOOLS

Wages: \$1,929,720 Proportionate Share: 0.0002873

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,012,919	\$1,158,102

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$118,691	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	153,337	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,046	0
Total	\$283,074	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$387,174
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,497
Total	\$405,671

PERF Net Pension Liability - Unaudited

SMITH-GREEN COMMUNITY SCHOOLS - 831000

Net Pension Liability as of June 30, 2023	\$1,012,919
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,967
- Net Difference Between Projected and Actual Investment	(78,827)
- Change of Assumptions	(55,236)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,361)
Pension Expense/(Income)	405,671
Contributions	(207,031)
Total Activity in FY 2024	145,183
Net Pension Liability as of June 30, 2024	\$1,158,102

Supplemental Information

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

\$207,031

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$56,221
2026	185,395
2027	50,931
2028	(9,473)
2029	0
Thereafter	0
Total	\$283,074

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,845,023	\$1,158,102	\$586,941

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 832000
 Submission Unit Name: CITY OF PORTLAND

Wages: \$1,832,766 Proportionate Share: 0.0002729

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,039,389	\$1,100,056

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,742	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	145,651	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,213	40,916
Total	\$269,606	\$40,916

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$367,768
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,931)
Total	\$361,837

PERF Net Pension Liability - Unaudited

CITY OF PORTLAND - 832000

Net Pension Liability as of June 30, 2023	\$1,039,389
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,476
- Net Difference Between Projected and Actual Investment	(92,580)
- Change of Assumptions	(56,680)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,132)
Pension Expense/(Income)	361,837
Contributions	(205,254)
Total Activity in FY 2024	60,667
Net Pension Liability as of June 30, 2024	\$1,100,056

Supplemental Information

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

\$205,254

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$34,685
2026	163,264
2027	39,740
2028	(8,999)
2029	0
Thereafter	0
Total	\$228,690

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,752,547	\$1,100,056	\$557,522

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 833000
 Submission Unit Name: CITY OF LAFAYETTE

Wages: \$23,369,088 Proportionate Share: 0.0034792

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$12,674,544	\$14,024,602

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,437,351	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,856,905	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	158,036	220,948
Total	\$3,452,292	\$220,948

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,688,677
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,887)
Total	\$4,617,790

PERF Net Pension Liability - Unaudited

CITY OF LAFAYETTE - 833000

Net Pension Liability as of June 30, 2023	\$12,674,544
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,178,034
- Net Difference Between Projected and Actual Investment	(1,048,135)
- Change of Assumptions	(691,168)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(105,062)
Pension Expense/(Income)	4,617,790
Contributions	(2,601,401)
Total Activity in FY 2024	1,350,058
Net Pension Liability as of June 30, 2024	\$14,024,602

Supplemental Information

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

\$2,601,401

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$569,527
2026	2,196,073
2027	580,462
2028	(114,718)
2029	0
Thereafter	0
Total	\$3,231,344

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,343,204	\$14,024,602	\$7,107,848

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 834000
 Submission Unit Name: CITY OF ALEXANDRIA

Wages: \$1,400,028 Proportionate Share: 0.0002084

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$784,218	\$840,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86,096	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	111,226	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,309	24,754
Total	\$216,631	\$24,754

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$280,846
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,904
Total	\$293,750

PERF Net Pension Liability - Unaudited

CITY OF ALEXANDRIA - 834000

Net Pension Liability as of June 30, 2023	\$784,218
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70,051
- Net Difference Between Projected and Actual Investment	(68,519)
- Change of Assumptions	(42,765)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,874)
Pension Expense/(Income)	293,750
Contributions	(156,804)
Total Activity in FY 2024	55,839
Net Pension Liability as of June 30, 2024	\$840,057

Supplemental Information

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

\$156,804

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$37,943
2026	129,179
2027	31,626
2028	(6,871)
2029	0
Thereafter	0
Total	\$191,877

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,338,332	\$840,057	\$425,752

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 836000
 Submission Unit Name: SHENANDOAH SCHOOL CORPORATION

Wages: \$1,789,003 Proportionate Share: 0.0002663

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$888,333	\$1,073,451

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$110,016	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	142,129	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87,973	0
Total	\$340,118	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$358,874
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,550
Total	\$411,424

PERF Net Pension Liability - Unaudited

SHENANDOAH SCHOOL CORPORATION - 836000

Net Pension Liability as of June 30, 2023	\$888,333
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,841
- Net Difference Between Projected and Actual Investment	(61,479)
- Change of Assumptions	(48,443)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,862)
Pension Expense/(Income)	411,424
Contributions	(200,363)
Total Activity in FY 2024	185,118
Net Pension Liability as of June 30, 2024	\$1,073,451

Supplemental Information

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

\$200,363

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$93,473
2026	199,867
2027	55,557
2028	(8,779)
2029	0
Thereafter	0
Total	\$340,118

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,710,162	\$1,073,451	\$544,039

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 838000
 Submission Unit Name: OAK HILL UNITED SCHOOL CORPORATION

Wages: \$1,949,122 Proportionate Share: 0.0002902

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$935,979	\$1,169,792

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$119,889	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	154,884	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,597	6,612
Total	\$346,370	\$6,612

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$391,082
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,698
Total	\$421,780

PERF Net Pension Liability - Unaudited

OAK HILL UNITED SCHOOL CORPORATION - 838000

Net Pension Liability as of June 30, 2023	\$935,979
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,739
- Net Difference Between Projected and Actual Investment	(59,645)
- Change of Assumptions	(51,041)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,281
Pension Expense/(Income)	421,780
Contributions	(218,301)
Total Activity in FY 2024	233,813
Net Pension Liability as of June 30, 2024	\$1,169,792

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$218,301

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$73,224
2026	211,296
2027	64,808
2028	(9,570)
2029	0
Thereafter	0
Total	\$339,758

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,863,646	\$1,169,792	\$592,865

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 839000
 Submission Unit Name: CITY OF AUBURN

Wages: \$7,490,915 Proportionate Share: 0.0011153

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,874,856	\$4,495,757

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$460,760	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	595,254	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,381	41,400
Total	\$1,127,395	\$41,400

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,503,013
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,770
Total	\$1,572,783

PERF Net Pension Liability - Unaudited

CITY OF AUBURN - 839000

Net Pension Liability as of June 30, 2023	\$3,874,856
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	381,482
- Net Difference Between Projected and Actual Investment	(292,874)
- Change of Assumptions	(211,304)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,036
Pension Expense/(Income)	1,572,783
Contributions	(830,222)
Total Activity in FY 2024	620,901
Net Pension Liability as of June 30, 2024	\$4,495,757

Supplemental Information

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

\$830,222

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$195,838
2026	716,513
2027	210,418
2028	(36,774)
2029	0
Thereafter	0
Total	\$1,085,995

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,162,387	\$4,495,757	\$2,278,507

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 840000
 Submission Unit Name: NORTHERN WELLS COMMUNITY SCHOOLS

Wages: \$4,483,001 Proportionate Share: 0.0006674

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,176,540	\$2,690,279

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$275,721	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	356,202	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	114,799	100,561
Total	\$746,722	\$100,561

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$899,409
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,902
Total	\$901,311

PERF Net Pension Liability - Unaudited

NORTHERN WELLS COMMUNITY SCHOOLS - 840000

Net Pension Liability as of June 30, 2023	\$2,176,540
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	231,190
- Net Difference Between Projected and Actual Investment	(142,667)
- Change of Assumptions	(118,691)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	144,082
Pension Expense/(Income)	901,311
Contributions	(501,486)
Total Activity in FY 2024	513,739
Net Pension Liability as of June 30, 2024	\$2,690,279

Supplemental Information

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

\$501,486

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$95,153
2026	427,270
2027	145,744
2028	(22,006)
2029	0
Thereafter	0
Total	\$646,161

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,286,001	\$2,690,279	\$1,363,468

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 841000
 Submission Unit Name: DAVIESS COUNTY

Wages: \$9,116,470 Proportionate Share: 0.0013573

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,908,951	\$5,471,256

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$560,737	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	724,413	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,325	84,630
Total	\$1,329,475	\$84,630

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,829,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,760
Total	\$1,868,899

PERF Net Pension Liability - Unaudited

DAVIESS COUNTY - 841000

Net Pension Liability as of June 30, 2023	\$4,908,951
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	460,301
- Net Difference Between Projected and Actual Investment	(400,732)
- Change of Assumptions	(267,695)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(89,517)
Pension Expense/(Income)	1,868,899
Contributions	(1,008,951)
Total Activity in FY 2024	562,305
Net Pension Liability as of June 30, 2024	\$5,471,256

Supplemental Information

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

\$1,008,951

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$212,229
2026	847,307
2027	230,062
2028	(44,753)
2029	0
Thereafter	0
Total	\$1,244,845

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,716,496	\$5,471,256	\$2,772,902

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 842000
 Submission Unit Name: STEUBEN COUNTY

Wages: \$10,730,695 Proportionate Share: 0.0015976

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,869,988	\$6,439,901

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$660,011	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	852,665	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,022	117,674
Total	\$1,587,698	\$117,674

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,152,975
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,572
Total	\$2,159,547

PERF Net Pension Liability - Unaudited

STEUBEN COUNTY - 842000

Net Pension Liability as of June 30, 2023	\$5,869,988
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	539,913
- Net Difference Between Projected and Actual Investment	(492,752)
- Change of Assumptions	(320,102)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(130,038)
Pension Expense/(Income)	2,159,547
Contributions	(1,186,655)
Total Activity in FY 2024	569,913
Net Pension Liability as of June 30, 2024	\$6,439,901

Supplemental Information

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

\$1,186,655

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$265,404
2026	998,924
2027	258,373
2028	(52,677)
2029	0
Thereafter	0
Total	\$1,470,024

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,259,687	\$6,439,901	\$3,263,824

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 843000

Submission Unit Name: WASHINGTON TOWNSHIP PUBLIC LIBRARY

Wages: \$624,095

Proportionate Share:

0.0000929

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$333,875	\$374,478

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,379	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	49,582	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,791	4,238
Total	\$91,752	\$4,238

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,195
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,750)
Total	\$120,445

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP PUBLIC LIBRARY - 843000

Net Pension Liability as of June 30, 2023	\$333,875
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,548
- Net Difference Between Projected and Actual Investment	(26,943)
- Change of Assumptions	(18,207)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,659
Pension Expense/(Income)	120,445
Contributions	(69,899)
Total Activity in FY 2024	40,603
Net Pension Liability as of June 30, 2024	\$374,478

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,899

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$15,065
2026	59,323
2027	16,190
2028	(3,064)
2029	0
Thereafter	0
Total	\$87,514

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$596,598	\$374,478	\$189,790

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 844000
 Submission Unit Name: JEFFERSONVILLE PARK & RECREATION

Wages: \$1,362,917 Proportionate Share: 0.0002029

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$799,394	\$817,887

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,823	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	108,291	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,771	44,866
Total	\$218,885	\$44,866

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$273,434
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,410)
Total	\$268,024

PERF Net Pension Liability - Unaudited

JEFFERSONVILLE PARK & RECREATION - 844000

Net Pension Liability as of June 30, 2023	\$799,394
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,468
- Net Difference Between Projected and Actual Investment	(74,932)
- Change of Assumptions	(43,593)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,180)
Pension Expense/(Income)	268,024
Contributions	(152,294)
Total Activity in FY 2024	18,493
Net Pension Liability as of June 30, 2024	\$817,887

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,294

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$31,022
2026	123,745
2027	25,942
2028	(6,690)
2029	0
Thereafter	0
Total	\$174,019

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,303,011	\$817,887	\$414,516

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 845000
 Submission Unit Name: CITY OF WABASH

Wages: \$1,944,581 Proportionate Share: 0.0002895

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$997,037	\$1,166,970

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$119,600	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	154,511	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,161	9,990
Total	\$297,272	\$9,990

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$390,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,924
Total	\$394,063

PERF Net Pension Liability - Unaudited

CITY OF WABASH - 845000

Net Pension Liability as of June 30, 2023	\$997,037
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99,201
- Net Difference Between Projected and Actual Investment	(74,013)
- Change of Assumptions	(54,370)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,845
Pension Expense/(Income)	394,063
Contributions	(217,793)
Total Activity in FY 2024	169,933
Net Pension Liability as of June 30, 2024	\$1,166,970

Supplemental Information

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

\$217,793

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$50,104
2026	190,498
2027	56,225
2028	(9,545)
2029	0
Thereafter	0
Total	\$287,282

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,859,151	\$1,166,970	\$591,435

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 846000
 Submission Unit Name: TRI-CREEK SCHOOL CORPORATION

Wages: \$2,595,354 Proportionate Share: 0.0003864

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,423,733	\$1,557,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$159,632	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	206,228	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	252,296
Total	\$365,860	\$252,296

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$520,725
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(178,547)
Total	\$342,178

PERF Net Pension Liability - Unaudited

TRI-CREEK SCHOOL CORPORATION - 846000

Net Pension Liability as of June 30, 2023	\$1,423,733
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	130,503
- Net Difference Between Projected and Actual Investment	(120,096)
- Change of Assumptions	(77,639)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,383)
Pension Expense/(Income)	342,178
Contributions	(130,723)
Total Activity in FY 2024	133,840
Net Pension Liability as of June 30, 2024	\$1,557,573

Supplemental Information

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

\$130,723

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$68,078)
2026	162,333
2027	32,050
2028	(12,741)
2029	0
Thereafter	0
Total	\$113,564

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,481,437	\$1,557,573	\$789,398

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 847000
 Submission Unit Name: LAFAYETTE SCHOOL CORPORATION

Wages: \$9,275,956 Proportionate Share: 0.0013810

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,065,300	\$5,566,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$570,528	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	737,062	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	211,063	483,690
Total	\$1,518,653	\$483,690

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,861,078
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,285
Total	\$1,870,363

PERF Net Pension Liability - Unaudited

LAFAYETTE SCHOOL CORPORATION - 847000

Net Pension Liability as of June 30, 2023	\$5,065,300
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	466,894
- Net Difference Between Projected and Actual Investment	(423,919)
- Change of Assumptions	(276,221)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(100,507)
Pension Expense/(Income)	1,870,363
Contributions	(1,035,120)
Total Activity in FY 2024	501,490
Net Pension Liability as of June 30, 2024	\$5,566,790

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,035,120

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$148,018
2026	706,170
2027	226,309
2028	(45,534)
2029	0
Thereafter	0
Total	\$1,034,963

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,868,695	\$5,566,790	\$2,821,320

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 848000
 Submission Unit Name: LAWRENCE COUNTY

Wages: \$10,327,244 Proportionate Share: 0.0015375

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,284,119	\$6,197,639

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$635,183	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	820,589	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	110,585	79,830
Total	\$1,566,357	\$79,830

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,071,982
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,134
Total	\$2,126,116

PERF Net Pension Liability - Unaudited

LAWRENCE COUNTY - 848000

Net Pension Liability as of June 30, 2023	\$5,284,119
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	527,072
- Net Difference Between Projected and Actual Investment	(390,545)
- Change of Assumptions	(288,153)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,721
Pension Expense/(Income)	2,126,116
Contributions	(1,129,691)
Total Activity in FY 2024	913,520
Net Pension Liability as of June 30, 2024	\$6,197,639

Supplemental Information

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

\$1,129,691

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$252,740
2026	989,576
2027	294,905
2028	(50,694)
2029	0
Thereafter	0
Total	\$1,486,527

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,873,729	\$6,197,639	\$3,141,043

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 849000
 Submission Unit Name: PULASKI COUNTY PUBLIC LIBRARY

Wages: \$135,468 Proportionate Share: 0.0000202

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$73,410	\$81,426

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,345	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,781	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,518	1,646
Total	\$27,644	\$1,646

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,222
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,653)
Total	\$23,569

PERF Net Pension Liability - Unaudited

PULASKI COUNTY PUBLIC LIBRARY - 849000

Net Pension Liability as of June 30, 2023	\$73,410
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,843
- Net Difference Between Projected and Actual Investment	(6,045)
- Change of Assumptions	(4,003)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,824
Pension Expense/(Income)	23,569
Contributions	(15,172)
Total Activity in FY 2024	8,016
Net Pension Liability as of June 30, 2024	\$81,426

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,172

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$7,473
2026	15,787
2027	3,405
2028	(667)
2029	0
Thereafter	0
Total	\$25,998

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$129,723	\$81,426	\$41,268

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 851000
 Submission Unit Name: CAPITAL IMPROVEMENTS BOARD

Wages: \$11,873,331 Proportionate Share: 0.0017677

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,962,457	\$7,125,572

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$730,284	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	943,450	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	445,978	0
Total	\$2,119,712	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,382,207
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,119)
Total	\$2,335,088

PERF Net Pension Liability - Unaudited

CAPITAL IMPROVEMENTS BOARD - 851000

Net Pension Liability as of June 30, 2023	\$5,962,457
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	608,294
- Net Difference Between Projected and Actual Investment	(423,161)
- Change of Assumptions	(325,145)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	289,465
Pension Expense/(Income)	2,335,088
Contributions	(1,321,426)
Total Activity in FY 2024	1,163,115
Net Pension Liability as of June 30, 2024	\$7,125,572

Supplemental Information

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

\$1,321,426

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$577,948
2026	1,241,643
2027	358,406
2028	(58,285)
2029	0
Thereafter	0
Total	\$2,119,712

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,352,059	\$7,125,572	\$3,611,331

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 853000
 Submission Unit Name: CITY OF DELPHI

Wages: \$959,265 Proportionate Share: 0.0001428

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$510,342	\$575,625

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,995	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	76,215	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,776	3,229
Total	\$157,986	\$3,229

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$192,442
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,847
Total	\$200,289

PERF Net Pension Liability - Unaudited

CITY OF DELPHI - 853000

Net Pension Liability as of June 30, 2023	\$510,342
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,554
- Net Difference Between Projected and Actual Investment	(40,757)
- Change of Assumptions	(27,830)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,992)
Pension Expense/(Income)	200,289
Contributions	(105,981)
Total Activity in FY 2024	65,283
Net Pension Liability as of June 30, 2024	\$575,625

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,981

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$38,281
2026	96,197
2027	24,986
2028	(4,707)
2029	0
Thereafter	0
Total	\$154,757

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$917,053	\$575,625	\$291,734

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 854000

Submission Unit Name: RANDOLPH CENTRAL SCHOOL CORPORATION

Wages: \$2,562,331

Proportionate Share: 0.0003815

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,415,616	\$1,537,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$157,608	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	203,613	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,689	48,951
Total	\$405,910	\$48,951

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$514,121
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,869)
Total	\$504,252

PERF Net Pension Liability - Unaudited

RANDOLPH CENTRAL SCHOOL CORPORATION - 854000

Net Pension Liability as of June 30, 2023	\$1,415,616
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	128,645
- Net Difference Between Projected and Actual Investment	(120,850)
- Change of Assumptions	(77,196)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,479)
Pension Expense/(Income)	504,252
Contributions	(284,167)
Total Activity in FY 2024	122,205
Net Pension Liability as of June 30, 2024	\$1,537,821

Supplemental Information

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

\$284,167

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$62,628
2026	246,905
2027	60,005
2028	(12,579)
2029	0
Thereafter	0
Total	\$356,959

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,449,969	\$1,537,821	\$779,387

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 855000
 Submission Unit Name: CITY OF WINCHESTER

Wages: \$1,055,835 Proportionate Share: 0.0001572

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$552,341	\$633,671

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,944	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	83,900	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,848	10,159
Total	\$173,692	\$10,159

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$211,848
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,964
Total	\$234,812

PERF Net Pension Liability - Unaudited

CITY OF WINCHESTER - 855000

Net Pension Liability as of June 30, 2023	\$552,341
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,643
- Net Difference Between Projected and Actual Investment	(42,698)
- Change of Assumptions	(30,120)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,054)
Pension Expense/(Income)	234,812
Contributions	(118,253)
Total Activity in FY 2024	81,330
Net Pension Liability as of June 30, 2024	\$633,671

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,253

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$40,965
2026	98,680
2027	29,071
2028	(5,183)
2029	0
Thereafter	0
Total	\$163,533

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,009,529	\$633,671	\$321,152

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 856000
 Submission Unit Name: LOWELL PUBLIC LIBRARY

Wages: \$395,273 Proportionate Share: 0.0000588

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$218,819	\$237,022

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,292	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	31,383	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,937	9,454
Total	\$58,612	\$9,454

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,241
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,836)
Total	\$76,405

PERF Net Pension Liability - Unaudited

LOWELL PUBLIC LIBRARY - 856000

Net Pension Liability as of June 30, 2023	\$218,819
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,815
- Net Difference Between Projected and Actual Investment	(18,771)
- Change of Assumptions	(11,933)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,043)
Pension Expense/(Income)	76,405
Contributions	(44,270)
Total Activity in FY 2024	18,203
Net Pension Liability as of June 30, 2024	\$237,022

Supplemental Information

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

\$44,270

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$7,165
2026	34,679
2027	9,252
2028	(1,938)
2029	0
Thereafter	0
Total	\$49,158

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$377,610	\$237,022	\$120,126

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 857000
 Submission Unit Name: JASPER COUNTY

Wages: \$8,550,299 Proportionate Share: 0.0012730

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,437,432	\$5,131,444

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$525,910	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	679,421	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,892	49,532
Total	\$1,265,223	\$49,532

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,715,534
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,389)
Total	\$1,679,145

PERF Net Pension Liability - Unaudited

JASPER COUNTY - 857000

Net Pension Liability as of June 30, 2023	\$4,437,432
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	435,122
- Net Difference Between Projected and Actual Investment	(337,650)
- Change of Assumptions	(241,982)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,206
Pension Expense/(Income)	1,679,145
Contributions	(939,829)
Total Activity in FY 2024	694,012
Net Pension Liability as of June 30, 2024	\$5,131,444

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$939,829

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$201,283
2026	819,655
2027	236,727
2028	(41,974)
2029	0
Thereafter	0
Total	\$1,215,691

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,175,126	\$5,131,444	\$2,600,681

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 858000
 Submission Unit Name: GIBSON COUNTY

Wages: \$8,912,619 Proportionate Share: 0.0013269

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,890,598	\$5,348,714

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$548,178	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	708,188	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,183	129,237
Total	\$1,291,549	\$129,237

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,788,171
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,700)
Total	\$1,775,471

PERF Net Pension Liability - Unaudited

GIBSON COUNTY - 858000

Net Pension Liability as of June 30, 2023	\$4,890,598
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	448,118
- Net Difference Between Projected and Actual Investment	(412,750)
- Change of Assumptions	(266,694)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(119,834)
Pension Expense/(Income)	1,775,471
Contributions	(966,195)
Total Activity in FY 2024	458,116
Net Pension Liability as of June 30, 2024	\$5,348,714

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$966,195

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$178,714
2026	818,495
2027	208,854
2028	(43,751)
2029	0
Thereafter	0
Total	\$1,162,312

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,521,269	\$5,348,714	\$2,710,797

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 859000
 Submission Unit Name: MONROE CENTRAL SCHOOL CORPORATION

Wages: \$1,574,808 Proportionate Share: 0.0002345

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$902,804	\$945,266

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,878	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	125,156	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,691	41,596
Total	\$231,725	\$41,596

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$316,019
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,299)
Total	\$309,720

PERF Net Pension Liability - Unaudited

MONROE CENTRAL SCHOOL CORPORATION - 859000

Net Pension Liability as of June 30, 2023	\$902,804
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,407
- Net Difference Between Projected and Actual Investment	(81,769)
- Change of Assumptions	(49,232)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,441)
Pension Expense/(Income)	309,720
Contributions	(176,223)
Total Activity in FY 2024	42,462
Net Pension Liability as of June 30, 2024	\$945,266

Supplemental Information

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

\$176,223

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$27,914
2026	137,117
2027	32,831
2028	(7,733)
2029	0
Thereafter	0
Total	\$190,129

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,505,944	\$945,266	\$479,073

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 860000

Submission Unit Name: COWAN COMMUNITY SCHOOL CORPORATION

Wages: \$749,795

Proportionate Share: 0.0001116

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$428,461	\$449,858

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,105	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	59,563	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,316	20,746
Total	\$110,984	\$20,746

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$150,396
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,934)
Total	\$147,462

PERF Net Pension Liability - Unaudited

COWAN COMMUNITY SCHOOL CORPORATION - 860000

Net Pension Liability as of June 30, 2023	\$428,461
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,339
- Net Difference Between Projected and Actual Investment	(38,641)
- Change of Assumptions	(23,365)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,421)
Pension Expense/(Income)	147,462
Contributions	(83,977)
Total Activity in FY 2024	21,397
Net Pension Liability as of June 30, 2024	\$449,858

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,977

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$13,217
2026	64,897
2027	15,803
2028	(3,679)
2029	0
Thereafter	0
Total	\$90,238

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$716,688	\$449,858	\$227,994

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 861000
 Submission Unit Name: CITY OF DECATUR

Wages: \$2,760,231 Proportionate Share: 0.0004109

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,502,437	\$1,656,332

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169,754	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	219,304	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,213	26,549
Total	\$417,271	\$26,549

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$553,742
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,962
Total	\$568,704

PERF Net Pension Liability - Unaudited

CITY OF DECATUR - 861000

Net Pension Liability as of June 30, 2023	\$1,502,437
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	139,015
- Net Difference Between Projected and Actual Investment	(125,059)
- Change of Assumptions	(81,931)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,532)
Pension Expense/(Income)	568,704
Contributions	(306,302)
Total Activity in FY 2024	153,895
Net Pension Liability as of June 30, 2024	\$1,656,332

Supplemental Information

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

\$306,302

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$75,432
2026	261,202
2027	67,636
2028	(13,548)
2029	0
Thereafter	0
Total	\$390,722

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,638,774	\$1,656,332	\$839,450

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 863000
 Submission Unit Name: CITY OF SOUTH BEND

Wages: \$38,151,827 Proportionate Share: 0.0056801

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$19,669,331	\$22,896,397

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,346,602	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,031,561	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	191,937	822,350
Total	\$5,570,100	\$822,350

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,654,678
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(438,246)
Total	\$7,216,432

PERF Net Pension Liability - Unaudited

CITY OF SOUTH BEND - 863000

Net Pension Liability as of June 30, 2023	\$19,669,331
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,944,174
- Net Difference Between Projected and Actual Investment	(1,476,703)
- Change of Assumptions	(1,072,608)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	312,570
Pension Expense/(Income)	7,216,432
Contributions	(3,696,799)
Total Activity in FY 2024	3,227,066
Net Pension Liability as of June 30, 2024	\$22,896,397

Supplemental Information

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

\$3,696,799

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$530,526
2026	3,425,934
2027	978,576
2028	(187,286)
2029	0
Thereafter	0
Total	\$4,747,750

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,477,246	\$22,896,397	\$11,604,187

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 864000

Submission Unit Name: DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT

Wages: \$5,014,555

Proportionate Share:

0.0007466

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,749,704	\$3,009,533

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$308,441	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	398,472	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,100	205,493
Total	\$737,013	\$205,493

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,006,141
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(97,266)
Total	\$908,875

PERF Net Pension Liability - Unaudited

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT - 864000

Net Pension Liability as of June 30, 2023	\$2,749,704
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	252,183
- Net Difference Between Projected and Actual Investment	(231,768)
- Change of Assumptions	(149,947)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,357
Pension Expense/(Income)	908,875
Contributions	(560,871)
Total Activity in FY 2024	259,829
Net Pension Liability as of June 30, 2024	\$3,009,533

Supplemental Information

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

\$560,871

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$12,978
2026	422,074
2027	121,085
2028	(24,617)
2029	0
Thereafter	0
Total	\$531,520

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,794,618	\$3,009,533	\$1,525,270

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 865000
 Submission Unit Name: CITY OF ANGOLA

Wages: \$3,408,376 Proportionate Share: 0.0005074

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,883,606	\$2,045,322

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$209,621	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	270,808	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,870	52,240
Total	\$518,299	\$52,240

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$683,788
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,166
Total	\$686,954

PERF Net Pension Liability - Unaudited

CITY OF ANGOLA - 865000

Net Pension Liability as of June 30, 2023	\$1,883,606
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	171,083
- Net Difference Between Projected and Actual Investment	(160,920)
- Change of Assumptions	(102,717)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,873)
Pension Expense/(Income)	686,954
Contributions	(380,811)
Total Activity in FY 2024	161,716
Net Pension Liability as of June 30, 2024	\$2,045,322

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$380,811

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$82,890
2026	319,656
2027	80,242
2028	(16,729)
2029	0
Thereafter	0
Total	\$466,059

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,258,491	\$2,045,322	\$1,036,595

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 866000
 Submission Unit Name: SOUTH ADAMS SCHOOLS

Wages: \$3,104,541 Proportionate Share: 0.0004622

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,510,555	\$1,863,121

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$190,947	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	246,684	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,425	24,686
Total	\$510,056	\$24,686

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$622,875
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,071
Total	\$685,946

PERF Net Pension Liability - Unaudited

SOUTH ADAMS SCHOOLS - 866000

Net Pension Liability as of June 30, 2023	\$1,510,555
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	160,042
- Net Difference Between Projected and Actual Investment	(99,539)
- Change of Assumptions	(82,374)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,081
Pension Expense/(Income)	685,946
Contributions	(340,590)
Total Activity in FY 2024	352,566
Net Pension Liability as of June 30, 2024	\$1,863,121

Supplemental Information

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

\$340,590

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$90,689
2026	310,699
2027	99,222
2028	(15,240)
2029	0
Thereafter	0
Total	\$485,370

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,968,219	\$1,863,121	\$944,254

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 867000
 Submission Unit Name: CITY OF EVANSVILLE

Wages: \$21,833,896 Proportionate Share: 0.0032507

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$11,878,679	\$13,103,522

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,342,951	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,734,951	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,578	333,564
Total	\$3,164,480	\$333,564

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,380,744
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(233,847)
Total	\$4,146,897

PERF Net Pension Liability - Unaudited

CITY OF EVANSVILLE - 867000

Net Pension Liability as of June 30, 2023	\$11,878,679
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,099,917
- Net Difference Between Projected and Actual Investment	(987,675)
- Change of Assumptions	(647,768)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,663)
Pension Expense/(Income)	4,146,897
Contributions	(2,366,865)
Total Activity in FY 2024	1,224,843
Net Pension Liability as of June 30, 2024	\$13,103,522

Supplemental Information

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

\$2,366,865

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$388,281
2026	2,024,533
2027	525,285
2028	(107,183)
2029	0
Thereafter	0
Total	\$2,830,916

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,875,792	\$13,103,522	\$6,641,033

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 867001

Submission Unit Name: EVANSVILLE METROPLITAN PLANNING ORGANIZATION

Wages: \$628,677

Proportionate Share: 0.0000936

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$387,521	\$377,300

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,669	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	49,956	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,530	33,502
Total	\$97,155	\$33,502

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,138
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,523)
Total	\$114,615

PERF Net Pension Liability - Unaudited

EVANSVILLE METROPLITAN PLANNING ORGANIZATION - 867001

Net Pension Liability as of June 30, 2023	\$387,521
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,740
- Net Difference Between Projected and Actual Investment	(38,865)
- Change of Assumptions	(21,132)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,270)
Pension Expense/(Income)	114,615
Contributions	(69,309)
Total Activity in FY 2024	(10,221)
Net Pension Liability as of June 30, 2024	\$377,300

Supplemental Information

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

\$69,309

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$5,414
2026	52,034
2027	9,291
2028	(3,086)
2029	0
Thereafter	0
Total	\$63,653

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$601,093	\$377,300	\$191,221

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 867999

Submission Unit Name: CITY OF EVANSVILLE-WATER AND SEWER UTILITY

Wages: \$14,031,428

Proportionate Share:

0.0020890

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$7,433,836	\$8,420,727

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$863,022	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,114,933	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,302	222,643
Total	\$2,017,257	\$222,643

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,815,201
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(145,408)
Total	\$2,669,793

PERF Net Pension Liability - Unaudited

CITY OF EVANSVILLE-WATER AND SEWER UTILITY - 867999

Net Pension Liability as of June 30, 2023	\$7,433,836
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	710,928
- Net Difference Between Projected and Actual Investment	(588,923)
- Change of Assumptions	(405,382)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	114,601
Pension Expense/(Income)	2,669,793
Contributions	(1,514,126)
Total Activity in FY 2024	986,891
Net Pension Liability as of June 30, 2024	\$8,420,727

Supplemental Information

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

\$1,514,126

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$217,210
2026	1,283,438
2027	362,846
2028	(68,880)
2029	0
Thereafter	0
Total	\$1,794,614

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,415,427	\$8,420,727	\$4,267,732

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 868000
 Submission Unit Name: CITY OF GREENDALE

Wages: \$1,781,083 Proportionate Share: 0.0002652

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$984,684	\$1,069,017

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$109,561	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	141,542	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,580	60,171
Total	\$261,683	\$60,171

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$357,392
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,709)
Total	\$321,683

PERF Net Pension Liability - Unaudited

CITY OF GREENDALE - 868000

Net Pension Liability as of June 30, 2023	\$984,684
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89,415
- Net Difference Between Projected and Actual Investment	(84,150)
- Change of Assumptions	(53,697)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,888
Pension Expense/(Income)	321,683
Contributions	(197,806)
Total Activity in FY 2024	84,333
Net Pension Liability as of June 30, 2024	\$1,069,017

Supplemental Information

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

\$197,806

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$19,942
2026	148,632
2027	41,682
2028	(8,744)
2029	0
Thereafter	0
Total	\$201,512

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,703,098	\$1,069,017	\$541,792

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 869000
 Submission Unit Name: DUNELAND SCHOOL CORPORATION

Wages: \$9,254,353 Proportionate Share: 0.0013778

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,653,074	\$5,553,891

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$569,206	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	735,354	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	144,584	37,161
Total	\$1,449,144	\$37,161

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,856,766
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,377
Total	\$1,873,143

PERF Net Pension Liability - Unaudited

DUNELAND SCHOOL CORPORATION - 869000

Net Pension Liability as of June 30, 2023	\$4,653,074
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	474,006
- Net Difference Between Projected and Actual Investment	(331,143)
- Change of Assumptions	(253,741)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	160,759
Pension Expense/(Income)	1,873,143
Contributions	(1,022,207)
Total Activity in FY 2024	900,817
Net Pension Liability as of June 30, 2024	\$5,553,891

Supplemental Information

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

\$1,022,207

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$256,699
2026	923,612
2027	277,102
2028	(45,430)
2029	0
Thereafter	0
Total	\$1,411,983

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,848,145	\$5,553,891	\$2,814,783

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 871000
 Submission Unit Name: WABASH CITY SCHOOLS

Wages: \$1,956,771 Proportionate Share: 0.0002913

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,191,150	\$1,174,226

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$120,344	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	155,472	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,932	143,825
Total	\$306,748	\$143,825

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$392,565
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,921)
Total	\$375,644

PERF Net Pension Liability - Unaudited

WABASH CITY SCHOOLS - 871000

Net Pension Liability as of June 30, 2023	\$1,191,150
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95,973
- Net Difference Between Projected and Actual Investment	(117,543)
- Change of Assumptions	(64,956)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(87,876)
Pension Expense/(Income)	375,644
Contributions	(218,166)
Total Activity in FY 2024	(16,924)
Net Pension Liability as of June 30, 2024	\$1,174,226

Supplemental Information

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

\$218,166

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$6,355
2026	134,807
2027	31,365
2028	(9,604)
2029	0
Thereafter	0
Total	\$162,923

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,870,710	\$1,174,226	\$595,113

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 872000
 Submission Unit Name: JEFFERSONVILLE FLOOD CONTROL DIST

Wages: \$206,579 Proportionate Share: 0.0000308

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$159,879	\$124,154

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,724	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,438	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,279	46,456
Total	\$30,441	\$46,456

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,507
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,426)
Total	\$14,081

PERF Net Pension Liability - Unaudited

JEFFERSONVILLE FLOOD CONTROL DIST - 872000

Net Pension Liability as of June 30, 2023	\$159,879
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,453
- Net Difference Between Projected and Actual Investment	(20,207)
- Change of Assumptions	(8,719)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,196)
Pension Expense/(Income)	14,081
Contributions	(23,137)
Total Activity in FY 2024	(35,725)
Net Pension Liability as of June 30, 2024	\$124,154

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,137

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$18,711)
2026	4,900
2027	(1,187)
2028	(1,017)
2029	0
Thereafter	0
Total	(\$16,015)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$197,796	\$124,154	\$62,923

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 873000
 Submission Unit Name: CITY OF JEFFERSONVILLE

Wages: \$11,068,438 Proportionate Share: 0.0016479

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,161,864	\$6,642,660

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$680,792	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	879,511	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	223,621	198,057
Total	\$1,783,924	\$198,057

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,220,761
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,193
Total	\$2,266,954

PERF Net Pension Liability - Unaudited

CITY OF JEFFERSONVILLE - 873000

Net Pension Liability as of June 30, 2023	\$6,161,864
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	554,722
- Net Difference Between Projected and Actual Investment	(532,805)
- Change of Assumptions	(336,019)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(261,515)
Pension Expense/(Income)	2,266,954
Contributions	(1,210,541)
Total Activity in FY 2024	480,796
Net Pension Liability as of June 30, 2024	\$6,642,660

Supplemental Information

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

\$1,210,541

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$319,266
2026	1,071,265
2027	249,672
2028	(54,336)
2029	0
Thereafter	0
Total	\$1,585,867

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,582,711	\$6,642,660	\$3,366,585

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 875000

Submission Unit Name: EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY

Wages: \$2,756,186

Proportionate Share: 0.0004103

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,509,143	\$1,653,913

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169,506	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	218,984	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,929	52,197
Total	\$395,419	\$52,197

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$552,933
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,946)
Total	\$532,987

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY - 875000

Net Pension Liability as of June 30, 2023	\$1,509,143
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	138,629
- Net Difference Between Projected and Actual Investment	(126,916)
- Change of Assumptions	(82,297)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,929)
Pension Expense/(Income)	532,987
Contributions	(288,704)
Total Activity in FY 2024	144,770
Net Pension Liability as of June 30, 2024	\$1,653,913

Supplemental Information

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

\$288,704

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$50,178
2026	243,502
2027	63,070
2028	(13,528)
2029	0
Thereafter	0
Total	\$343,222

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,634,921	\$1,653,913	\$838,224

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 876000
 Submission Unit Name: TIPPECANOE COUNTY

Wages: \$36,261,765 Proportionate Share: 0.0053987

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$19,046,757	\$21,762,078

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,230,348	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,881,373	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	214,368	213,769
Total	\$5,326,089	\$213,769

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,275,455
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	123,638
Total	\$7,399,093

PERF Net Pension Liability - Unaudited

TIPPECANOE COUNTY - 876000

Net Pension Liability as of June 30, 2023	\$19,046,757
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,840,658
- Net Difference Between Projected and Actual Investment	(1,484,196)
- Change of Assumptions	(1,038,657)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,952
Pension Expense/(Income)	7,399,093
Contributions	(4,027,529)
Total Activity in FY 2024	2,715,321
Net Pension Liability as of June 30, 2024	\$21,762,078

Supplemental Information

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

\$4,027,529

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$893,719
2026	3,415,026
2027	981,583
2028	(178,008)
2029	0
Thereafter	0
Total	\$5,112,320

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,670,113	\$21,762,078	\$11,029,300

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 877000
 Submission Unit Name: WARSAW COMMUNITY SCHOOLS

Wages: \$7,693,571 Proportionate Share: 0.0011454

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,212,260	\$4,617,090

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$473,196	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	611,319	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	98,525	114,588
Total	\$1,183,040	\$114,588

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,543,576
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,144
Total	\$1,562,720

PERF Net Pension Liability - Unaudited

WARSAW COMMUNITY SCHOOLS - 877000

Net Pension Liability as of June 30, 2023	\$4,212,260
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	387,015
- Net Difference Between Projected and Actual Investment	(354,143)
- Change of Assumptions	(229,703)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(107,087)
Pension Expense/(Income)	1,562,720
Contributions	(853,972)
Total Activity in FY 2024	404,830
Net Pension Liability as of June 30, 2024	\$4,617,090

Supplemental Information

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

\$853,972

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$186,899
2026	733,965
2027	185,353
2028	(37,765)
2029	0
Thereafter	0
Total	\$1,068,452

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,355,687	\$4,617,090	\$2,340,000

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 878000
 Submission Unit Name: BROWN COUNTY SCHOOL CORPORATION

Wages: \$3,132,638 Proportionate Share: 0.0004664

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,536,319	\$1,880,051

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$192,682	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	248,925	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,037	106,103
Total	\$515,644	\$106,103

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$628,535
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(72,765)
Total	\$555,770

PERF Net Pension Liability - Unaudited

BROWN COUNTY SCHOOL CORPORATION - 878000

Net Pension Liability as of June 30, 2023	\$1,536,319
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	161,249
- Net Difference Between Projected and Actual Investment	(103,204)
- Change of Assumptions	(83,779)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	164,552
Pension Expense/(Income)	555,770
Contributions	(350,856)
Total Activity in FY 2024	343,732
Net Pension Liability as of June 30, 2024	\$1,880,051

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$350,856

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$25,343
2026	299,685
2027	99,892
2028	(15,379)
2029	0
Thereafter	0
Total	\$409,541

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,995,192	\$1,880,051	\$952,834

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 879000

Submission Unit Name: NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION

Wages: \$1,327,605

Proportionate Share: 0.0001977

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$642,692	\$796,926

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,675	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	105,516	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,000	25,888
Total	\$224,191	\$25,888

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$266,427
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,732)
Total	\$257,695

PERF Net Pension Liability - Unaudited

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION - 879000

Net Pension Liability as of June 30, 2023	\$642,692
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,526
- Net Difference Between Projected and Actual Investment	(41,791)
- Change of Assumptions	(35,047)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,543
Pension Expense/(Income)	257,695
Contributions	(148,692)
Total Activity in FY 2024	154,234
Net Pension Liability as of June 30, 2024	\$796,926

Supplemental Information

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

\$148,692

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$32,736
2026	128,614
2027	43,472
2028	(6,519)
2029	0
Thereafter	0
Total	\$198,303

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,269,617	\$796,926	\$403,892

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 880000
 Submission Unit Name: SCHOOL TOWN OF HIGHLAND

Wages: \$4,180,769 Proportionate Share: 0.0006224

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,216,422	\$2,508,885

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$257,130	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	332,185	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,208	60,471
Total	\$607,523	\$60,471

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$838,765
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,517)
Total	\$834,248

PERF Net Pension Liability - Unaudited

SCHOOL TOWN OF HIGHLAND - 880000

Net Pension Liability as of June 30, 2023	\$2,216,422
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	211,783
- Net Difference Between Projected and Actual Investment	(175,825)
- Change of Assumptions	(120,866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,421)
Pension Expense/(Income)	834,248
Contributions	(448,456)
Total Activity in FY 2024	292,463
Net Pension Liability as of June 30, 2024	\$2,508,885

Supplemental Information

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

\$448,456

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$87,287
2026	372,897
2027	107,389
2028	(20,521)
2029	0
Thereafter	0
Total	\$547,052

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,997,014	\$2,508,885	\$1,271,535

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 881000
 Submission Unit Name: TAYLOR COMMUNITY SCHOOLS

Wages: \$1,275,256 Proportionate Share: 0.0001899

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$700,926	\$765,484

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,453	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	101,353	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,149	15,606
Total	\$200,955	\$15,606

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$255,915
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,363
Total	\$264,278

PERF Net Pension Liability - Unaudited

TAYLOR COMMUNITY SCHOOLS - 881000

Net Pension Liability as of June 30, 2023	\$700,926
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,112
- Net Difference Between Projected and Actual Investment	(59,301)
- Change of Assumptions	(38,223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,479)
Pension Expense/(Income)	264,278
Contributions	(142,829)
Total Activity in FY 2024	64,558
Net Pension Liability as of June 30, 2024	\$765,484

Supplemental Information

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

\$142,829

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$38,388
2026	122,592
2027	30,629
2028	(6,260)
2029	0
Thereafter	0
Total	\$185,349

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,219,526	\$765,484	\$387,957

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 883000
 Submission Unit Name: WHITLEY COUNTY

Wages: \$8,956,122 Proportionate Share: 0.0013334

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,740,601	\$5,374,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$550,863	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	711,657	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,025	106,334
Total	\$1,296,545	\$106,334

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,796,931
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,567)
Total	\$1,761,364

PERF Net Pension Liability - Unaudited

WHITLEY COUNTY - 883000

Net Pension Liability as of June 30, 2023	\$4,740,601
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	453,872
- Net Difference Between Projected and Actual Investment	(374,902)
- Change of Assumptions	(258,514)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,076
Pension Expense/(Income)	1,761,364
Contributions	(982,582)
Total Activity in FY 2024	634,314
Net Pension Liability as of June 30, 2024	\$5,374,915

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$982,582

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$176,397
2026	822,506
2027	235,274
2028	(43,966)
2029	0
Thereafter	0
Total	\$1,190,211

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,563,011	\$5,374,915	\$2,724,076

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 884000
 Submission Unit Name: GARRETT PUBLIC LIBRARY

Wages: \$414,824 Proportionate Share: 0.0000618

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$185,996	\$249,115

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,531	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	32,984	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,405	3,253
Total	\$78,920	\$3,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,284
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,524
Total	\$87,808

PERF Net Pension Liability - Unaudited

GARRETT PUBLIC LIBRARY - 884000

Net Pension Liability as of June 30, 2023	\$185,996
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,726
- Net Difference Between Projected and Actual Investment	(9,647)
- Change of Assumptions	(10,143)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,734
Pension Expense/(Income)	87,808
Contributions	(46,359)
Total Activity in FY 2024	63,119
Net Pension Liability as of June 30, 2024	\$249,115

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,359

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$15,288
2026	46,867
2027	15,550
2028	(2,038)
2029	0
Thereafter	0
Total	\$75,667

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$396,876	\$249,115	\$126,255

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 885000
 Submission Unit Name: TOWN OF MUNSTER

Wages: \$4,693,305 Proportionate Share: 0.0006987

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,588,061	\$2,816,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$288,652	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	372,907	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,354	63,357
Total	\$726,913	\$63,357

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$941,590
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,367
Total	\$958,957

PERF Net Pension Liability - Unaudited

TOWN OF MUNSTER - 885000

Net Pension Liability as of June 30, 2023	\$2,588,061
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	235,701
- Net Difference Between Projected and Actual Investment	(220,284)
- Change of Assumptions	(141,132)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(95,257)
Pension Expense/(Income)	958,957
Contributions	(509,597)
Total Activity in FY 2024	228,388
Net Pension Liability as of June 30, 2024	\$2,816,449

Supplemental Information

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

\$509,597

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$131,598
2026	446,573
2027	108,424
2028	(23,039)
2029	0
Thereafter	0
Total	\$663,556

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,487,008	\$2,816,449	\$1,427,412

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 886000
 Submission Unit Name: OAK HILL CEMETERY

Wages: \$265,185 Proportionate Share: 0.0000395

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$136,585	\$159,224

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,319	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	21,082	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,265	1,669
Total	\$39,666	\$1,669

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,231
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(883)
Total	\$52,348

PERF Net Pension Liability - Unaudited

OAK HILL CEMETERY - 886000

Net Pension Liability as of June 30, 2023	\$136,585
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,525
- Net Difference Between Projected and Actual Investment	(10,224)
- Change of Assumptions	(7,448)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,046
Pension Expense/(Income)	52,348
Contributions	(27,608)
Total Activity in FY 2024	22,639
Net Pension Liability as of June 30, 2024	\$159,224

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,608

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$6,369
2026	25,733
2027	7,196
2028	(1,301)
2029	0
Thereafter	0
Total	\$37,997

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$253,667	\$159,224	\$80,697

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 887000
 Submission Unit Name: ELKHART COUNTY

Wages: \$44,290,544 Proportionate Share: 0.0065940

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$23,027,140	\$26,580,314

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,724,159	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,519,324	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	380,334	11,415
Total	\$6,623,817	\$11,415

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,886,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	257,420
Total	\$9,143,698

PERF Net Pension Liability - Unaudited

ELKHART COUNTY - 887000

Net Pension Liability as of June 30, 2023	\$23,027,140
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,253,031
- Net Difference Between Projected and Actual Investment	(1,758,559)
- Change of Assumptions	(1,255,715)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	92,289
Pension Expense/(Income)	9,143,698
Contributions	(4,921,570)
Total Activity in FY 2024	3,553,174
Net Pension Liability as of June 30, 2024	\$26,580,314

Supplemental Information

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

\$4,921,570

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,266,295
2026	4,332,654
2027	1,230,873
2028	(217,420)
2029	0
Thereafter	0
Total	\$6,612,402

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,346,255	\$26,580,314	\$13,471,243

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 888000
 Submission Unit Name: CITY OF NAPPANEE

Wages: \$3,112,558 Proportionate Share: 0.0004634

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,553,613	\$1,867,958

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$191,443	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	247,324	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,412	0
Total	\$516,179	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$624,492
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,634
Total	\$687,126

PERF Net Pension Liability - Unaudited

CITY OF NAPPANEE - 888000

Net Pension Liability as of June 30, 2023	\$1,553,613
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	159,657
- Net Difference Between Projected and Actual Investment	(108,768)
- Change of Assumptions	(84,722)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(861)
Pension Expense/(Income)	687,126
Contributions	(338,087)
Total Activity in FY 2024	314,345
Net Pension Liability as of June 30, 2024	\$1,867,958

Supplemental Information

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

\$338,087

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$122,866
2026	314,973
2027	93,619
2028	(15,279)
2029	0
Thereafter	0
Total	\$516,179

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,975,926	\$1,867,958	\$946,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 890000
 Submission Unit Name: TOWN OF BREMEN

Wages: \$2,301,335 Proportionate Share: 0.0003426

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,221,502	\$1,381,015

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$141,537	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	182,851	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,076	23,428
Total	\$341,464	\$23,428

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$461,698
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,183
Total	\$468,881

PERF Net Pension Liability - Unaudited

TOWN OF BREMEN - 890000

Net Pension Liability as of June 30, 2023	\$1,221,502
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	116,545
- Net Difference Between Projected and Actual Investment	(97,121)
- Change of Assumptions	(66,611)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,432)
Pension Expense/(Income)	468,881
Contributions	(257,749)
Total Activity in FY 2024	159,513
Net Pension Liability as of June 30, 2024	\$1,381,015

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$257,749

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$54,585
2026	213,749
2027	60,999
2028	(11,297)
2029	0
Thereafter	0
Total	\$318,036

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,200,156	\$1,381,015	\$699,916

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 891000
 Submission Unit Name: FAYETTE COUNTY

Wages: \$4,899,583 Proportionate Share: 0.0007295

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,639,589	\$2,940,603

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$301,376	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	389,346	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,198	108,284
Total	\$719,920	\$108,284

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$983,097
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,937)
Total	\$969,160

PERF Net Pension Liability - Unaudited

FAYETTE COUNTY - 891000

Net Pension Liability as of June 30, 2023	\$2,639,589
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	247,371
- Net Difference Between Projected and Actual Investment	(215,655)
- Change of Assumptions	(143,942)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,428)
Pension Expense/(Income)	969,160
Contributions	(548,492)
Total Activity in FY 2024	301,014
Net Pension Liability as of June 30, 2024	\$2,940,603

Supplemental Information

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

\$548,492

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$78,236
2026	432,773
2027	124,680
2028	(24,053)
2029	0
Thereafter	0
Total	\$611,636

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,684,803	\$2,940,603	\$1,490,335

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 892000
 Submission Unit Name: TOWN OF WALKERTON

Wages: \$1,240,515 Proportionate Share: 0.0001847

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$688,926	\$744,523

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,305	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	98,577	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,701	27,442
Total	\$179,583	\$27,442

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$248,907
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,909)
Total	\$236,998

PERF Net Pension Liability - Unaudited

TOWN OF WALKERTON - 892000

Net Pension Liability as of June 30, 2023	\$688,926
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,210
- Net Difference Between Projected and Actual Investment	(59,327)
- Change of Assumptions	(37,568)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,448)
Pension Expense/(Income)	236,998
Contributions	(130,268)
Total Activity in FY 2024	55,597
Net Pension Liability as of June 30, 2024	\$744,523

Supplemental Information

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

\$130,268

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$23,457
2026	107,599
2027	27,174
2028	(6,089)
2029	0
Thereafter	0
Total	\$152,141

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,186,132	\$744,523	\$377,334

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 893000
 Submission Unit Name: TOWN OF DUBLIN

Wages: \$133,840 Proportionate Share: 0.0000199

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$70,940	\$80,217

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,221	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,621	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,644	6,195
Total	\$22,486	\$6,195

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,818
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,016)
Total	\$18,802

PERF Net Pension Liability - Unaudited

TOWN OF DUBLIN - 893000

Net Pension Liability as of June 30, 2023	\$70,940
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,770
- Net Difference Between Projected and Actual Investment	(5,639)
- Change of Assumptions	(3,868)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,202
Pension Expense/(Income)	18,802
Contributions	(14,990)
Total Activity in FY 2024	9,277
Net Pension Liability as of June 30, 2024	\$80,217

Supplemental Information

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

\$14,990

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(535)
2026	13,936
2027	3,547
2028	(657)
2029	0
Thereafter	0
Total	\$16,291

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$127,797	\$80,217	\$40,655

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 894000
 Submission Unit Name: PATOKA TWP, GIBSON COUNTY

Wages: \$68,017 Proportionate Share: 0.0000101

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$35,999	\$40,713

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,173	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,391	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,204	180
Total	\$11,768	\$180

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,611
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,042
Total	\$14,653

PERF Net Pension Liability - Unaudited

PATOKA TWP, GIBSON COUNTY - 894000

Net Pension Liability as of June 30, 2023	\$35,999
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,436
- Net Difference Between Projected and Actual Investment	(2,860)
- Change of Assumptions	(1,963)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(934)
Pension Expense/(Income)	14,653
Contributions	(7,618)
Total Activity in FY 2024	4,714
Net Pension Liability as of June 30, 2024	\$40,713

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,618

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$2,925
2026	7,192
2027	1,804
2028	(333)
2029	0
Thereafter	0
Total	\$11,588

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$64,862	\$40,713	\$20,634

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 895000
 Submission Unit Name: MADISON COUNTY

Wages: \$26,229,534 Proportionate Share: 0.0039051

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$14,112,395	\$15,741,399

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,613,302	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,084,215	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	159,421	167,721
Total	\$3,856,938	\$167,721

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,262,633
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,049
Total	\$5,265,682

PERF Net Pension Liability - Unaudited

MADISON COUNTY - 895000

Net Pension Liability as of June 30, 2023	\$14,112,395
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,324,567
- Net Difference Between Projected and Actual Investment	(1,150,384)
- Change of Assumptions	(769,577)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(137,357)
Pension Expense/(Income)	5,265,682
Contributions	(2,903,927)
Total Activity in FY 2024	1,629,004
Net Pension Liability as of June 30, 2024	\$15,741,399

Supplemental Information

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

\$2,903,927

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$675,620
2026	2,478,747
2027	663,610
2028	(128,760)
2029	0
Thereafter	0
Total	\$3,689,217

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,078,307	\$15,741,399	\$7,977,942

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 895001
 Submission Unit Name: MADISON COUNTY JOB SOURCE

Wages: \$695,683 Proportionate Share: 0.0001036

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$376,580	\$417,610

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,800	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	55,293	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,406	5,561
Total	\$117,499	\$5,561

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$139,615
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,071)
Total	\$124,544

PERF Net Pension Liability - Unaudited

MADISON COUNTY JOB SOURCE - 895001

Net Pension Liability as of June 30, 2023	\$376,580
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,095
- Net Difference Between Projected and Actual Investment	(31,020)
- Change of Assumptions	(20,536)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,235
Pension Expense/(Income)	124,544
Contributions	(77,288)
Total Activity in FY 2024	41,030
Net Pension Liability as of June 30, 2024	\$417,610

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,288

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$30,722
2026	67,272
2027	17,360
2028	(3,416)
2029	0
Thereafter	0
Total	\$111,938

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$665,313	\$417,610	\$211,650

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 896000
 Submission Unit Name: MARION PUBLIC LIBRARY

Wages: \$637,944 Proportionate Share: 0.0000950

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$307,052	\$382,944

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,247	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	50,703	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,739	10,949
Total	\$105,689	\$10,949

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$128,025
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,742)
Total	\$115,283

PERF Net Pension Liability - Unaudited

MARION PUBLIC LIBRARY - 896000

Net Pension Liability as of June 30, 2023	\$307,052
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,965
- Net Difference Between Projected and Actual Investment	(19,674)
- Change of Assumptions	(16,744)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,220
Pension Expense/(Income)	115,283
Contributions	(62,158)
Total Activity in FY 2024	75,892
Net Pension Liability as of June 30, 2024	\$382,944

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,158

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$14,640
2026	63,882
2027	19,351
2028	(3,133)
2029	0
Thereafter	0
Total	\$94,740

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$610,084	\$382,944	\$194,081

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 897000
 Submission Unit Name: CITY OF PLYMOUTH

Wages: \$4,024,526 Proportionate Share: 0.0005992

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,078,778	\$2,415,366

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$247,546	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	319,803	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,289	14,152
Total	\$611,638	\$14,152

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$807,500
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,232)
Total	\$806,268

PERF Net Pension Liability - Unaudited

CITY OF PLYMOUTH - 897000

Net Pension Liability as of June 30, 2023	\$2,078,778
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	205,015
- Net Difference Between Projected and Actual Investment	(156,659)
- Change of Assumptions	(113,360)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,388
Pension Expense/(Income)	806,268
Contributions	(450,064)
Total Activity in FY 2024	336,588
Net Pension Liability as of June 30, 2024	\$2,415,366

Supplemental Information

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

\$450,064

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$105,764
2026	397,260
2027	114,218
2028	(19,756)
2029	0
Thereafter	0
Total	\$597,486

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,848,025	\$2,415,366	\$1,224,138

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 898000
 Submission Unit Name: TOWN OF ALBION

Wages: \$1,083,281 Proportionate Share: 0.0001613

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$571,399	\$650,198

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,637	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	86,088	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,972	16,370
Total	\$158,697	\$16,370

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$217,373
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	893
Total	\$218,266

PERF Net Pension Liability - Unaudited

TOWN OF ALBION - 898000

Net Pension Liability as of June 30, 2023	\$571,399
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,946
- Net Difference Between Projected and Actual Investment	(44,878)
- Change of Assumptions	(31,160)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,231
Pension Expense/(Income)	218,266
Contributions	(119,606)
Total Activity in FY 2024	78,799
Net Pension Liability as of June 30, 2024	\$650,198

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,606

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$20,756
2026	98,012
2027	28,878
2028	(5,319)
2029	0
Thereafter	0
Total	\$142,327

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,035,858	\$650,198	\$329,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 900000
 Submission Unit Name: VANDERBURGH COUNTY

Wages: \$36,308,230 Proportionate Share: 0.0054056

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$32,186,820	\$21,789,892

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,233,199	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,885,056	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,044,740	7,779,915
Total	\$9,162,995	\$7,779,915

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,284,754
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(744,363)
Total	\$6,540,391

PERF Net Pension Liability - Unaudited

VANDERBURGH COUNTY - 900000

Net Pension Liability as of June 30, 2023	\$32,186,820
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,574,667
- Net Difference Between Projected and Actual Investment	(4,492,251)
- Change of Assumptions	(1,755,211)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,333,839)
Pension Expense/(Income)	6,540,391
Contributions	(3,930,685)
Total Activity in FY 2024	(10,396,928)
Net Pension Liability as of June 30, 2024	\$21,789,892

Supplemental Information

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

\$3,930,685

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$199,792
2026	2,144,685
2027	(783,163)
2028	(178,234)
2029	0
Thereafter	0
Total	\$1,383,080

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,714,424	\$21,789,892	\$11,043,396

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 901000
 Submission Unit Name: TOWN OF GRIFFITH

Wages: \$2,113,573 Proportionate Share: 0.0003147

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,183,033	\$1,268,551

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,011	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	167,960	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,198	86,626
Total	\$310,169	\$86,626

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$424,099
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,976)
Total	\$387,123

PERF Net Pension Liability - Unaudited

TOWN OF GRIFFITH - 901000

Net Pension Liability as of June 30, 2023	\$1,183,033
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	105,807
- Net Difference Between Projected and Actual Investment	(103,194)
- Change of Assumptions	(64,513)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,898)
Pension Expense/(Income)	387,123
Contributions	(235,807)
Total Activity in FY 2024	85,518
Net Pension Liability as of June 30, 2024	\$1,268,551

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$235,807

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$14,065
2026	172,127
2027	47,728
2028	(10,377)
2029	0
Thereafter	0
Total	\$223,543

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,020,984	\$1,268,551	\$642,918

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 902000
 Submission Unit Name: HUNTINGTON PUBLIC LIBRARY

Wages: \$897,447 Proportionate Share: 0.0001336

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$477,872	\$538,540

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,194	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	71,304	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,549	3,487
Total	\$149,047	\$3,487

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$180,043
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,369
Total	\$191,412

PERF Net Pension Liability - Unaudited

HUNTINGTON PUBLIC LIBRARY - 902000

Net Pension Liability as of June 30, 2023	\$477,872
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,417
- Net Difference Between Projected and Actual Investment	(38,226)
- Change of Assumptions	(26,059)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,362)
Pension Expense/(Income)	191,412
Contributions	(100,514)
Total Activity in FY 2024	60,668
Net Pension Liability as of June 30, 2024	\$538,540

Supplemental Information

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

\$100,514

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$33,835
2026	92,548
2027	23,583
2028	(4,406)
2029	0
Thereafter	0
Total	\$145,560

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$857,971	\$538,540	\$272,939

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 903000
 Submission Unit Name: TOWN OF KNIGHTSTOWN

Wages: \$765,704 Proportionate Share: 0.0001140

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$443,637	\$459,532

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,096	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	60,844	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,746	20,988
Total	\$118,686	\$20,988

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$153,630
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,080)
Total	\$152,550

PERF Net Pension Liability - Unaudited

TOWN OF KNIGHTSTOWN - 903000

Net Pension Liability as of June 30, 2023	\$443,637
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,019
- Net Difference Between Projected and Actual Investment	(40,839)
- Change of Assumptions	(24,192)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,884)
Pension Expense/(Income)	152,550
Contributions	(85,759)
Total Activity in FY 2024	15,895
Net Pension Liability as of June 30, 2024	\$459,532

Supplemental Information

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

\$85,759

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$17,599
2026	68,516
2027	15,343
2028	(3,760)
2029	0
Thereafter	0
Total	\$97,698

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$732,101	\$459,532	\$232,897

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 904000
 Submission Unit Name: WA-NEE COMMUNITY SCHOOLS

Wages: \$5,122,916 Proportionate Share: 0.0007627

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,758,527	\$3,074,432

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$315,092	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	407,065	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,985	33,903
Total	\$792,142	\$33,903

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,027,838
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,186
Total	\$1,098,024

PERF Net Pension Liability - Unaudited

WA-NEE COMMUNITY SCHOOLS - 904000

Net Pension Liability as of June 30, 2023	\$2,758,527
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	258,653
- Net Difference Between Projected and Actual Investment	(225,197)
- Change of Assumptions	(150,428)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(92,246)
Pension Expense/(Income)	1,098,024
Contributions	(572,901)
Total Activity in FY 2024	315,905
Net Pension Liability as of June 30, 2024	\$3,074,432

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$572,901

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$166,291
2026	486,691
2027	130,406
2028	(25,149)
2029	0
Thereafter	0
Total	\$758,239

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,898,012	\$3,074,432	\$1,558,162

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 905000

Submission Unit Name: EVANSVILLE-VANDERBURG AIRPORT AUTHORITY

Wages: \$2,779,424

Proportionate Share: 0.0004138

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,524,319	\$1,668,022

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$170,952	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	220,852	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,584	77,254
Total	\$420,388	\$77,254

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$557,650
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,290)
Total	\$540,360

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURG AIRPORT AUTHORITY - 905000

Net Pension Liability as of June 30, 2023	\$1,524,319
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	139,765
- Net Difference Between Projected and Actual Investment	(128,526)
- Change of Assumptions	(83,124)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,193)
Pension Expense/(Income)	540,360
Contributions	(310,579)
Total Activity in FY 2024	143,703
Net Pension Liability as of June 30, 2024	\$1,668,022

Supplemental Information

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

\$310,579

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$50,412
2026	239,349
2027	67,017
2028	(13,644)
2029	0
Thereafter	0
Total	\$343,134

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,657,398	\$1,668,022	\$845,375

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 906000

Submission Unit Name: MIDDLEBURY COMMUNITY SCHOOL CORPORATION

Wages: \$7,608,729

Proportionate Share: 0.0011328

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,095,439	\$4,566,300

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$467,990	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	604,594	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,120	144,651
Total	\$1,115,704	\$144,651

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,526,596
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,215)
Total	\$1,486,381

PERF Net Pension Liability - Unaudited

MIDDLEBURY COMMUNITY SCHOOL CORPORATION - 906000

Net Pension Liability as of June 30, 2023	\$4,095,439
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	384,199
- Net Difference Between Projected and Actual Investment	(334,092)
- Change of Assumptions	(223,332)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,219
Pension Expense/(Income)	1,486,381
Contributions	(847,514)
Total Activity in FY 2024	470,861
Net Pension Liability as of June 30, 2024	\$4,566,300

Supplemental Information

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

\$847,514

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$135,862
2026	679,282
2027	193,260
2028	(37,351)
2029	0
Thereafter	0
Total	\$971,053

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,274,771	\$4,566,300	\$2,314,259

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 907000
 Submission Unit Name: MERRILLVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$14,151,268 Proportionate Share: 0.0021069

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$7,475,835	\$8,492,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$870,417	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,124,487	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,292	99,244
Total	\$2,100,196	\$99,244

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,839,324
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(76,126)
Total	\$2,763,198

PERF Net Pension Liability - Unaudited

MERRILLVILLE COMMUNITY SCHOOL CORPORATION - 907000

Net Pension Liability as of June 30, 2023	\$7,475,835
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	717,464
- Net Difference Between Projected and Actual Investment	(588,995)
- Change of Assumptions	(407,672)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,128
Pension Expense/(Income)	2,763,198
Contributions	(1,572,076)
Total Activity in FY 2024	1,017,047
Net Pension Liability as of June 30, 2024	\$8,492,882

Supplemental Information

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

\$1,572,076

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$366,012
2026	1,326,956
2027	377,453
2028	(69,469)
2029	0
Thereafter	0
Total	\$2,000,952

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,530,380	\$8,492,882	\$4,304,301

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 908000
 Submission Unit Name: CARMEL-CLAY SCHOOLS

Wages: \$18,027,136 Proportionate Share: 0.0026839

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$9,982,368	\$10,818,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,108,791	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,432,441	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,183	422,617
Total	\$2,638,415	\$422,617

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,616,907
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(269,871)
Total	\$3,347,036

PERF Net Pension Liability - Unaudited

CARMEL-CLAY SCHOOLS - 908000

Net Pension Liability as of June 30, 2023	\$9,982,368
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	904,555
- Net Difference Between Projected and Actual Investment	(855,545)
- Change of Assumptions	(544,358)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,022)
Pension Expense/(Income)	3,347,036
Contributions	(1,987,274)
Total Activity in FY 2024	836,392
Net Pension Liability as of June 30, 2024	\$10,818,760

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,987,274

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$312,374
2026	1,575,174
2027	416,744
2028	(88,494)
2029	0
Thereafter	0
Total	\$2,215,798

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,235,838	\$10,818,760	\$5,483,086

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 909000
 Submission Unit Name: TOWN OF HIGHLAND

Wages: \$3,864,470 Proportionate Share: 0.0005753

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,135,247	\$2,319,026

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$237,672	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	307,047	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,437	75,122
Total	\$583,156	\$75,122

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$775,292
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,912)
Total	\$758,380

PERF Net Pension Liability - Unaudited

TOWN OF HIGHLAND - 909000

Net Pension Liability as of June 30, 2023	\$2,135,247
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	193,986
- Net Difference Between Projected and Actual Investment	(182,357)
- Change of Assumptions	(116,439)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,577)
Pension Expense/(Income)	758,380
Contributions	(432,214)
Total Activity in FY 2024	183,779
Net Pension Liability as of June 30, 2024	\$2,319,026

Supplemental Information

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

\$432,214

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$90,029
2026	345,851
2027	91,123
2028	(18,969)
2029	0
Thereafter	0
Total	\$508,034

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,694,541	\$2,319,026	\$1,175,312

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 910000
 Submission Unit Name: PIGEON TOWNSHIP, VANDERBURGH COUNTY

Wages: \$220,937 Proportionate Share: 0.0000329

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$180,702	\$132,619

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,592	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,559	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,622	37,781
Total	\$32,773	\$37,781

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,337
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,428)
Total	\$32,909

PERF Net Pension Liability - Unaudited

PIGEON TOWNSHIP, VANDERBURGH COUNTY - 910000

Net Pension Liability as of June 30, 2023	\$180,702
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,895
- Net Difference Between Projected and Actual Investment	(23,858)
- Change of Assumptions	(9,854)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,430)
Pension Expense/(Income)	32,909
Contributions	(24,745)
Total Activity in FY 2024	(48,083)
Net Pension Liability as of June 30, 2024	\$132,619

Supplemental Information

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

\$24,745

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$8,856)
2026	7,520
2027	(2,587)
2028	(1,085)
2029	0
Thereafter	0
Total	(\$5,008)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$211,282	\$132,619	\$67,213

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 911000
 Submission Unit Name: BREMEN PUBLIC LIBRARY

Wages: \$319,494 Proportionate Share: 0.0000476

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$167,643	\$191,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,665	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	25,405	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,233	0
Total	\$55,303	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,147
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,199
Total	\$72,346

PERF Net Pension Liability - Unaudited

BREMEN PUBLIC LIBRARY - 911000

Net Pension Liability as of June 30, 2023	\$167,643
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,235
- Net Difference Between Projected and Actual Investment	(13,019)
- Change of Assumptions	(9,142)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,405)
Pension Expense/(Income)	72,346
Contributions	(35,783)
Total Activity in FY 2024	24,232
Net Pension Liability as of June 30, 2024	\$191,875

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,783

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$15,908
2026	32,220
2027	8,744
2028	(1,569)
2029	0
Thereafter	0
Total	\$55,303

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$305,684	\$191,875	\$97,245

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 912000
 Submission Unit Name: TOWN OF CLARKSVILLE

Wages: \$4,330,516 Proportionate Share: 0.0006447

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,385,477	\$2,598,776

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$266,343	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	344,087	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,068	104,794
Total	\$642,498	\$104,794

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$868,818
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,068)
Total	\$823,750

PERF Net Pension Liability - Unaudited

TOWN OF CLARKSVILLE - 912000

Net Pension Liability as of June 30, 2023	\$2,385,477
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	217,537
- Net Difference Between Projected and Actual Investment	(202,671)
- Change of Assumptions	(130,085)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,090)
Pension Expense/(Income)	823,750
Contributions	(479,142)
Total Activity in FY 2024	213,299
Net Pension Liability as of June 30, 2024	\$2,598,776

Supplemental Information

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

\$479,142

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$79,289
2026	377,575
2027	102,097
2028	(21,257)
2029	0
Thereafter	0
Total	\$537,704

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,140,223	\$2,598,776	\$1,317,093

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 913000
 Submission Unit Name: CLARKSVILLE SEWAGE DEPARTMENT

Wages: \$1,057,643 Proportionate Share: 0.0001575

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$599,281	\$634,880

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,067	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	84,060	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,922	23,266
Total	\$159,049	\$23,266

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$212,252
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,908
Total	\$214,160

PERF Net Pension Liability - Unaudited

CLARKSVILLE SEWAGE DEPARTMENT - 913000

Net Pension Liability as of June 30, 2023	\$599,281
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,806
- Net Difference Between Projected and Actual Investment	(53,297)
- Change of Assumptions	(32,680)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,934)
Pension Expense/(Income)	214,160
Contributions	(118,456)
Total Activity in FY 2024	35,599
Net Pension Liability as of June 30, 2024	\$634,880

Supplemental Information

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

\$118,456

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$24,108
2026	93,857
2027	23,012
2028	(5,194)
2029	0
Thereafter	0
Total	\$135,783

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,011,455	\$634,880	\$321,765

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 914000
 Submission Unit Name: CLINTON CENTRAL SCHOOL CORPORATION

Wages: \$1,743,529 Proportionate Share: 0.0002596

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$873,863	\$1,046,444

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$107,248	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	138,553	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,353	39,542
Total	\$289,154	\$39,542

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$349,845
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,258
Total	\$361,103

PERF Net Pension Liability - Unaudited

CLINTON CENTRAL SCHOOL CORPORATION - 914000

Net Pension Liability as of June 30, 2023	\$873,863
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89,369
- Net Difference Between Projected and Actual Investment	(61,739)
- Change of Assumptions	(47,653)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,581
Pension Expense/(Income)	361,103
Contributions	(195,080)
Total Activity in FY 2024	172,581
Net Pension Liability as of June 30, 2024	\$1,046,444

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$195,080

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$44,038
2026	161,066
2027	53,067
2028	(8,559)
2029	0
Thereafter	0
Total	\$249,612

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,667,135	\$1,046,444	\$530,351

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 915000
 Submission Unit Name: CRAWFORDSVILLE PUBLIC LIBRARY

Wages: \$579,424 Proportionate Share: 0.0000863

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$290,817	\$347,874

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,653	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	46,060	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,376	9,395
Total	\$95,089	\$9,395

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,301
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,623
Total	\$141,924

PERF Net Pension Liability - Unaudited

CRAWFORDSVILLE PUBLIC LIBRARY - 915000

Net Pension Liability as of June 30, 2023	\$290,817
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,703
- Net Difference Between Projected and Actual Investment	(20,596)
- Change of Assumptions	(15,859)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,219)
Pension Expense/(Income)	141,924
Contributions	(64,896)
Total Activity in FY 2024	57,057
Net Pension Liability as of June 30, 2024	\$347,874

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,896

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$15,962
2026	54,969
2027	17,608
2028	(2,845)
2029	0
Thereafter	0
Total	\$85,694

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$554,213	\$347,874	\$176,307

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 916000
 Submission Unit Name: MADISON CONSOLIDATED SCHOOLS

Wages: \$7,533,004 Proportionate Share: 0.0011215

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,454,159	\$4,520,749

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$463,322	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	598,563	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	359,815	0
Total	\$1,421,700	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,511,368
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	184,525
Total	\$1,695,893

PERF Net Pension Liability - Unaudited

MADISON CONSOLIDATED SCHOOLS - 916000

Net Pension Liability as of June 30, 2023	\$3,454,159
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	392,651
- Net Difference Between Projected and Actual Investment	(193,140)
- Change of Assumptions	(188,362)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	185,413
Pension Expense/(Income)	1,695,893
Contributions	(825,865)
Total Activity in FY 2024	1,066,590
Net Pension Liability as of June 30, 2024	\$4,520,749

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$825,865

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$351,885
2026	838,033
2027	268,760
2028	(36,978)
2029	0
Thereafter	0
Total	\$1,421,700

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,202,203	\$4,520,749	\$2,291,174

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 917000

Submission Unit Name: NEW PRAIRIE UNITED SCHOOL CORPORATION

Wages: \$4,121,666

Proportionate Share: 0.0006136

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,236,892	\$2,473,412

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$253,495	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	327,488	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,319	159,559
Total	\$651,302	\$159,559

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$826,906
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,030)
Total	\$797,876

PERF Net Pension Liability - Unaudited

NEW PRAIRIE UNITED SCHOOL CORPORATION - 917000

Net Pension Liability as of June 30, 2023	\$2,236,892
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	207,729
- Net Difference Between Projected and Actual Investment	(185,214)
- Change of Assumptions	(121,982)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(559)
Pension Expense/(Income)	797,876
Contributions	(461,330)
Total Activity in FY 2024	236,520
Net Pension Liability as of June 30, 2024	\$2,473,412

Supplemental Information

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

\$461,330

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$72,441
2026	336,884
2027	102,649
2028	(20,231)
2029	0
Thereafter	0
Total	\$491,743

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,940,501	\$2,473,412	\$1,253,557

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 918000

Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY

Wages: \$3,421,702

Proportionate Share: 0.0005094

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,776,314	\$2,053,384

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$210,447	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	271,875	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,825	45,140
Total	\$499,147	\$45,140

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$686,483
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,113)
Total	\$670,370

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY - 918000

Net Pension Liability as of June 30, 2023	\$1,776,314
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	174,104
- Net Difference Between Projected and Actual Investment	(135,261)
- Change of Assumptions	(96,866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,019
Pension Expense/(Income)	670,370
Contributions	(367,296)
Total Activity in FY 2024	277,070
Net Pension Liability as of June 30, 2024	\$2,053,384

Supplemental Information

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

\$367,296

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$56,069
2026	321,772
2027	92,962
2028	(16,796)
2029	0
Thereafter	0
Total	\$454,007

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,271,335	\$2,053,384	\$1,040,681

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 919000
 Submission Unit Name: GREENE COUNTY

Wages: \$10,796,639 Proportionate Share: 0.0016074

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,539,996	\$6,479,405

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$664,060	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	857,895	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	170,699	0
Total	\$1,692,654	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,166,182
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	142,959
Total	\$2,309,141

PERF Net Pension Liability - Unaudited

GREENE COUNTY - 919000

Net Pension Liability as of June 30, 2023	\$5,539,996
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	550,713
- Net Difference Between Projected and Actual Investment	(411,887)
- Change of Assumptions	(302,107)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,200)
Pension Expense/(Income)	2,309,141
Contributions	(1,201,251)
Total Activity in FY 2024	939,409
Net Pension Liability as of June 30, 2024	\$6,479,405

Supplemental Information

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

\$1,201,251

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$351,479
2026	1,084,081
2027	310,095
2028	(53,001)
2029	0
Thereafter	0
Total	\$1,692,654

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,322,622	\$6,479,405	\$3,283,845

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 921000
 Submission Unit Name: CITY OF TELL CITY

Wages: \$2,552,641 Proportionate Share: 0.0003800

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,351,382	\$1,531,774

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$156,988	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	202,812	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,756	21,477
Total	\$365,556	\$21,477

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$512,100
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,025
Total	\$524,125

PERF Net Pension Liability - Unaudited

CITY OF TELL CITY - 921000

Net Pension Liability as of June 30, 2023	\$1,351,382
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	129,339
- Net Difference Between Projected and Actual Investment	(106,928)
- Change of Assumptions	(73,694)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,225)
Pension Expense/(Income)	524,125
Contributions	(279,225)
Total Activity in FY 2024	180,392
Net Pension Liability as of June 30, 2024	\$1,531,774

Supplemental Information

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

\$279,225

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$54,170
2026	235,591
2027	66,848
2028	(12,530)
2029	0
Thereafter	0
Total	\$344,079

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,440,336	\$1,531,774	\$776,323

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 924000
 Submission Unit Name: PIPECREEK TOWNSHIP-MADISON CO

Wages: \$77,682 Proportionate Share: 0.0000116

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$41,646	\$46,759

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,792	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,191	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	461	1,329
Total	\$11,444	\$1,329

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,633
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(431)
Total	\$15,202

PERF Net Pension Liability - Unaudited

PIPECREEK TOWNSHIP-MADISON CO - 924000

Net Pension Liability as of June 30, 2023	\$41,646
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,940
- Net Difference Between Projected and Actual Investment	(3,354)
- Change of Assumptions	(2,271)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	297
Pension Expense/(Income)	15,202
Contributions	(8,701)
Total Activity in FY 2024	5,113
Net Pension Liability as of June 30, 2024	\$46,759

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,701

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,365
2026	7,110
2027	2,023
2028	(383)
2029	0
Thereafter	0
Total	\$10,115

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$74,494	\$46,759	\$23,698

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 925000
 Submission Unit Name: CITY OF TERRE HAUTE

Wages: \$13,365,050 Proportionate Share: 0.0019898

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$7,347,368	\$8,020,854

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$822,040	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,061,988	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,199	258,972
Total	\$1,963,227	\$258,972

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,681,516
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,273)
Total	\$2,643,243

PERF Net Pension Liability - Unaudited

CITY OF TERRE HAUTE - 925000

Net Pension Liability as of June 30, 2023	\$7,347,368
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	671,715
- Net Difference Between Projected and Actual Investment	(622,049)
- Change of Assumptions	(400,666)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(129,176)
Pension Expense/(Income)	2,643,243
Contributions	(1,489,581)
Total Activity in FY 2024	673,486
Net Pension Liability as of June 30, 2024	\$8,020,854

Supplemental Information

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

\$1,489,581

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$257,308
2026	1,193,369
2027	319,186
2028	(65,608)
2029	0
Thereafter	0
Total	\$1,704,255

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,778,371	\$8,020,854	\$4,065,071

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 926000
 Submission Unit Name: TIPPECANOE COUNTY PUBLIC LIBRARY

Wages: \$2,296,545 Proportionate Share: 0.0003419

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,189,386	\$1,378,194

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$141,248	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	182,478	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,994	13,282
Total	\$337,720	\$13,282

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$460,755
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,553
Total	\$462,308

PERF Net Pension Liability - Unaudited

TIPPECANOE COUNTY PUBLIC LIBRARY - 926000

Net Pension Liability as of June 30, 2023	\$1,189,386
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	116,914
- Net Difference Between Projected and Actual Investment	(90,132)
- Change of Assumptions	(64,860)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,998
Pension Expense/(Income)	462,308
Contributions	(246,420)
Total Activity in FY 2024	188,808
Net Pension Liability as of June 30, 2024	\$1,378,194

Supplemental Information

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

\$246,420

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$54,613
2026	218,344
2027	62,754
2028	(11,273)
2029	0
Thereafter	0
Total	\$324,438

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,195,660	\$1,378,194	\$698,486

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 927000
 Submission Unit Name: WESTERN SCHOOL CORPORATION

Wages: \$4,619,081 Proportionate Share: 0.0006877

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,218,186	\$2,772,108

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$284,107	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	367,037	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	125,542	59,228
Total	\$776,686	\$59,228

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$926,766
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,025)
Total	\$914,741

PERF Net Pension Liability - Unaudited

WESTERN SCHOOL CORPORATION - 927000

Net Pension Liability as of June 30, 2023	\$2,218,186
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	238,724
- Net Difference Between Projected and Actual Investment	(141,377)
- Change of Assumptions	(120,962)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	170,184
Pension Expense/(Income)	914,741
Contributions	(507,388)
Total Activity in FY 2024	553,922
Net Pension Liability as of June 30, 2024	\$2,772,108

Supplemental Information

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

\$507,388

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$115,414
2026	473,062
2027	151,657
2028	(22,675)
2029	0
Thereafter	0
Total	\$717,458

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,416,366	\$2,772,108	\$1,404,940

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 928000
 Submission Unit Name: CASS COUNTY

Wages: \$10,913,825 Proportionate Share: 0.0016249

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,711,874	\$6,549,947

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$671,290	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	867,235	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	331,179	0
Total	\$1,869,704	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,189,765
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	248,405
Total	\$2,438,170

PERF Net Pension Liability - Unaudited

CASS COUNTY - 928000

Net Pension Liability as of June 30, 2023	\$5,711,874
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	554,427
- Net Difference Between Projected and Actual Investment	(441,942)
- Change of Assumptions	(311,480)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(189,241)
Pension Expense/(Income)	2,438,170
Contributions	(1,211,861)
Total Activity in FY 2024	838,073
Net Pension Liability as of June 30, 2024	\$6,549,947

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,211,861

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$490,686
2026	1,134,451
2027	298,144
2028	(53,577)
2029	0
Thereafter	0
Total	\$1,869,704

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,435,006	\$6,549,947	\$3,319,597

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 928001
 Submission Unit Name: CASS COUNTY -EEL TOWNSHIP

Wages: \$77,689 Proportionate Share: 0.0000116

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$42,352	\$46,759

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,792	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,191	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	597	1,920
Total	\$11,580	\$1,920

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,633
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(486)
Total	\$15,147

PERF Net Pension Liability - Unaudited

CASS COUNTY -EEL TOWNSHIP - 928001

Net Pension Liability as of June 30, 2023	\$42,352
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,925
- Net Difference Between Projected and Actual Investment	(3,516)
- Change of Assumptions	(2,310)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(138)
Pension Expense/(Income)	15,147
Contributions	(8,701)
Total Activity in FY 2024	4,407
Net Pension Liability as of June 30, 2024	\$46,759

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,701

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,319
2026	6,794
2027	1,930
2028	(383)
2029	0
Thereafter	0
Total	\$9,660

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$74,494	\$46,759	\$23,698

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 928002

Submission Unit Name: CASS COUNTY SOLID WASTE DISTRICT

Wages: \$47,959

Proportionate Share: 0.0000071

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$27,176	\$28,620

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,933	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,789	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	314	1,553
Total	\$7,036	\$1,553

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,568
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(718)
Total	\$8,850

PERF Net Pension Liability - Unaudited

CASS COUNTY SOLID WASTE DISTRICT - 928002

Net Pension Liability as of June 30, 2023	\$27,176
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,377
- Net Difference Between Projected and Actual Investment	(2,440)
- Change of Assumptions	(1,482)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(490)
Pension Expense/(Income)	8,850
Contributions	(5,371)
Total Activity in FY 2024	1,444
Net Pension Liability as of June 30, 2024	\$28,620

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,371

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$549
2026	4,147
2027	1,022
2028	(235)
2029	0
Thereafter	0
Total	\$5,483

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$45,596	\$28,620	\$14,505

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 929000

Submission Unit Name: WAWASEE COMMUNITY SCHOOL CORPORATION

Wages: \$6,182,775

Proportionate Share: 0.0009205

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,511,334	\$3,710,522

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$380,283	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	491,286	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,131	133,459
Total	\$962,700	\$133,459

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,240,494
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,754)
Total	\$1,238,740

PERF Net Pension Liability - Unaudited

WAWASEE COMMUNITY SCHOOL CORPORATION - 929000

Net Pension Liability as of June 30, 2023	\$3,511,334
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	308,442
- Net Difference Between Projected and Actual Investment	(313,521)
- Change of Assumptions	(191,480)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(153,922)
Pension Expense/(Income)	1,238,740
Contributions	(689,071)
Total Activity in FY 2024	199,188
Net Pension Liability as of June 30, 2024	\$3,710,522

Supplemental Information

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

\$689,071

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$168,558
2026	558,342
2027	132,692
2028	(30,351)
2029	0
Thereafter	0
Total	\$829,241

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,911,393	\$3,710,522	\$1,880,540

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 930000

Submission Unit Name: MICHIANA AREA COUNCIL OF GOVERNMENTS

Wages: \$1,290,667

Proportionate Share: 0.0001922

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$698,102	\$774,755

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,403	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	102,580	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,101	10,045
Total	\$201,084	\$10,045

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$259,015
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,522
Total	\$266,537

PERF Net Pension Liability - Unaudited

MICHIANA AREA COUNCIL OF GOVERNMENTS - 930000

Net Pension Liability as of June 30, 2023	\$698,102
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,120
- Net Difference Between Projected and Actual Investment	(57,427)
- Change of Assumptions	(38,069)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,208)
Pension Expense/(Income)	266,537
Contributions	(142,300)
Total Activity in FY 2024	76,653
Net Pension Liability as of June 30, 2024	\$774,755

Supplemental Information

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

\$142,300

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$42,760
2026	122,544
2027	32,073
2028	(6,338)
2029	0
Thereafter	0
Total	\$191,039

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,234,296	\$774,755	\$392,656

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 932000

Submission Unit Name: RANDOLPH SOUTHERN SCHOOL CORPORATION

Wages: \$1,198,414

Proportionate Share: 0.0001784

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$582,340	\$719,128

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,702	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	95,215	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,675	569
Total	\$225,592	\$569

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$240,417
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,224
Total	\$258,641

PERF Net Pension Liability - Unaudited

RANDOLPH SOUTHERN SCHOOL CORPORATION - 932000

Net Pension Liability as of June 30, 2023	\$582,340
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,788
- Net Difference Between Projected and Actual Investment	(38,259)
- Change of Assumptions	(31,756)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,597
Pension Expense/(Income)	258,641
Contributions	(134,223)
Total Activity in FY 2024	136,788
Net Pension Liability as of June 30, 2024	\$719,128

Supplemental Information

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

\$134,223

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$57,002
2026	134,985
2027	38,918
2028	(5,882)
2029	0
Thereafter	0
Total	\$225,023

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,145,674	\$719,128	\$364,463

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 933000
 Submission Unit Name: TOWN OF CENTERVILLE

Wages: \$1,011,209 Proportionate Share: 0.0001506

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$486,342	\$607,066

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,217	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	80,378	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,908	9,286
Total	\$171,503	\$9,286

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$202,953
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,586
Total	\$211,539

PERF Net Pension Liability - Unaudited

TOWN OF CENTERVILLE - 933000

Net Pension Liability as of June 30, 2023	\$486,342
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,267
- Net Difference Between Projected and Actual Investment	(31,093)
- Change of Assumptions	(26,521)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,753
Pension Expense/(Income)	211,539
Contributions	(113,221)
Total Activity in FY 2024	120,724
Net Pension Liability as of June 30, 2024	\$607,066

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,221

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$31,049
2026	102,595
2027	33,538
2028	(4,965)
2029	0
Thereafter	0
Total	\$162,217

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$967,144	\$607,066	\$307,669

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 934000

Submission Unit Name: DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT

Wages: \$7,295,191

Proportionate Share: 0.0010861

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,008,618	\$4,378,053

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$448,697	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	579,669	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,646	205,485
Total	\$1,100,012	\$205,485

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,463,662
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,078)
Total	\$1,417,584

PERF Net Pension Liability - Unaudited

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT - 934000

Net Pension Liability as of June 30, 2023	\$4,008,618
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	366,682
- Net Difference Between Projected and Actual Investment	(339,117)
- Change of Assumptions	(218,598)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,810)
Pension Expense/(Income)	1,417,584
Contributions	(812,306)
Total Activity in FY 2024	369,435
Net Pension Liability as of June 30, 2024	\$4,378,053

Supplemental Information

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

\$812,306

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$129,475
2026	626,540
2027	174,323
2028	(35,811)
2029	0
Thereafter	0
Total	\$894,527

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,974,866	\$4,378,053	\$2,218,853

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 935000

Submission Unit Name: DELAWARE COMMUNITY SCHOOL CORPORATION

Wages: \$4,565,501

Proportionate Share: 0.0006797

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,468,769	\$2,739,860

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$280,802	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	362,767	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,785	112,200
Total	\$720,354	\$112,200

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$915,985
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,430
Total	\$920,415

PERF Net Pension Liability - Unaudited

DELAWARE COMMUNITY SCHOOL CORPORATION - 935000

Net Pension Liability as of June 30, 2023	\$2,468,769
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	230,292
- Net Difference Between Projected and Actual Investment	(203,082)
- Change of Assumptions	(134,627)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,580)
Pension Expense/(Income)	920,415
Contributions	(508,327)
Total Activity in FY 2024	271,091
Net Pension Liability as of June 30, 2024	\$2,739,860

Supplemental Information

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

\$508,327

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$118,232
2026	397,935
2027	114,398
2028	(22,411)
2029	0
Thereafter	0
Total	\$608,154

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,364,991	\$2,739,860	\$1,388,596

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 939000
 Submission Unit Name: POSEY COUNTY

Wages: \$6,855,714 Proportionate Share: 0.0010207

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,417,101	\$4,114,426

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$421,679	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	544,764	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	128,018	39,829
Total	\$1,094,461	\$39,829

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,375,527
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,208
Total	\$1,417,735

PERF Net Pension Liability - Unaudited

POSEY COUNTY - 939000

Net Pension Liability as of June 30, 2023	\$3,417,101
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	351,766
- Net Difference Between Projected and Actual Investment	(238,445)
- Change of Assumptions	(186,341)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	113,492
Pension Expense/(Income)	1,417,735
Contributions	(760,882)
Total Activity in FY 2024	697,325
Net Pension Liability as of June 30, 2024	\$4,114,426

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$760,882

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$185,579
2026	692,741
2027	209,967
2028	(33,655)
2029	0
Thereafter	0
Total	\$1,054,632

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,554,871	\$4,114,426	\$2,085,244

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 939001
 Submission Unit Name: POSEY COUNTY-HIGHWAY DEPARTMENT

Wages: \$1,778,100 Proportionate Share: 0.0002647

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$874,922	\$1,067,002

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$109,355	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	141,275	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,523	33,109
Total	\$281,153	\$33,109

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$356,718
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,081)
Total	\$353,637

PERF Net Pension Liability - Unaudited

POSEY COUNTY-HIGHWAY DEPARTMENT - 939001

Net Pension Liability as of June 30, 2023	\$874,922
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,454
- Net Difference Between Projected and Actual Investment	(59,259)
- Change of Assumptions	(47,711)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,229
Pension Expense/(Income)	353,637
Contributions	(174,270)
Total Activity in FY 2024	192,080
Net Pension Liability as of June 30, 2024	\$1,067,002

Supplemental Information

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

\$174,270

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$35,349
2026	169,883
2027	51,539
2028	(8,727)
2029	0
Thereafter	0
Total	\$248,044

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,699,887	\$1,067,002	\$540,770

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 940000
 Submission Unit Name: SOUTH KNOX SCHOOL CORP

Wages: \$1,470,128 Proportionate Share: 0.0002189

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$775,395	\$882,383

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,433	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	116,830	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,747	8,238
Total	\$216,010	\$8,238

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$294,996
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,172)
Total	\$293,824

PERF Net Pension Liability - Unaudited

SOUTH KNOX SCHOOL CORP - 940000

Net Pension Liability as of June 30, 2023	\$775,395
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,569
- Net Difference Between Projected and Actual Investment	(60,893)
- Change of Assumptions	(42,284)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,426
Pension Expense/(Income)	293,824
Contributions	(164,654)
Total Activity in FY 2024	106,988
Net Pension Liability as of June 30, 2024	\$882,383

Supplemental Information

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

\$164,654

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$34,900
2026	140,446
2027	39,644
2028	(7,218)
2029	0
Thereafter	0
Total	\$207,772

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,405,762	\$882,383	\$447,203

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 942000
 Submission Unit Name: JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY

Wages: \$1,083,320 Proportionate Share: 0.0001613

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$579,164	\$650,198

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,637	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	86,088	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,283	14,149
Total	\$159,008	\$14,149

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$217,373
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,043
Total	\$223,416

PERF Net Pension Liability - Unaudited

JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY - 942000

Net Pension Liability as of June 30, 2023	\$579,164
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,787
- Net Difference Between Projected and Actual Investment	(46,658)
- Change of Assumptions	(31,583)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,596)
Pension Expense/(Income)	223,416
Contributions	(121,332)
Total Activity in FY 2024	71,034
Net Pension Liability as of June 30, 2024	\$650,198

Supplemental Information

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

\$121,332

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$21,510
2026	100,496
2027	28,172
2028	(5,319)
2029	0
Thereafter	0
Total	\$144,859

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,035,858	\$650,198	\$329,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 946000
 Submission Unit Name: CITY OF ANGOLA HOUSING AUTHORITY

Wages: \$211,869 Proportionate Share: 0.0000315

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$99,174	\$126,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,013	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,812	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,612	3,772
Total	\$39,437	\$3,772

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,450
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,067)
Total	\$39,383

PERF Net Pension Liability - Unaudited

CITY OF ANGOLA HOUSING AUTHORITY - 946000

Net Pension Liability as of June 30, 2023	\$99,174
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,984
- Net Difference Between Projected and Actual Investment	(5,919)
- Change of Assumptions	(5,408)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,492
Pension Expense/(Income)	39,383
Contributions	(23,730)
Total Activity in FY 2024	27,802
Net Pension Liability as of June 30, 2024	\$126,976

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,730

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$5,708
2026	23,631
2027	7,365
2028	(1,039)
2029	0
Thereafter	0
Total	\$35,665

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$202,291	\$126,976	\$64,353

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 947000
 Submission Unit Name: HENDRICKS COUNTY

Wages: \$25,126,569 Proportionate Share: 0.0037409

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$12,918,068	\$15,079,511

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,545,466	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,996,579	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	419,131	0
Total	\$3,961,176	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,041,352
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	264,076
Total	\$5,305,428

PERF Net Pension Liability - Unaudited

HENDRICKS COUNTY - 947000

Net Pension Liability as of June 30, 2023	\$12,918,068
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,281,167
- Net Difference Between Projected and Actual Investment	(964,277)
- Change of Assumptions	(704,448)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,686
Pension Expense/(Income)	5,305,428
Contributions	(2,780,113)
Total Activity in FY 2024	2,161,443
Net Pension Liability as of June 30, 2024	\$15,079,511

Supplemental Information

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

\$2,780,113

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$846,720
2026	2,522,403
2027	715,399
2028	(123,346)
2029	0
Thereafter	0
Total	\$3,961,176

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,023,825	\$15,079,511	\$7,642,489

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 947002

Submission Unit Name: HENDRICKS COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$173,954

Proportionate Share: 0.0000259

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$93,880	\$104,403

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,700	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	13,823	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,058	5,398
Total	\$25,581	\$5,398

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,904
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,793)
Total	\$31,111

PERF Net Pension Liability - Unaudited

HENDRICKS COUNTY SOLID WASTE MANAGEMENT DISTRICT - 947002

Net Pension Liability as of June 30, 2023	\$93,880
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,779
- Net Difference Between Projected and Actual Investment	(7,695)
- Change of Assumptions	(5,119)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,930
Pension Expense/(Income)	31,111
Contributions	(19,483)
Total Activity in FY 2024	10,523
Net Pension Liability as of June 30, 2024	\$104,403

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,483

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,450
2026	15,179
2027	4,409
2028	(855)
2029	0
Thereafter	0
Total	\$20,183

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$166,328	\$104,403	\$52,913

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 948000
 Submission Unit Name: HAMILTON COUNTY

Wages: \$61,480,722 Proportionate Share: 0.0091533

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$30,666,030	\$36,896,813

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,781,474	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,885,264	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,039,750	356,328
Total	\$9,706,488	\$356,328

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,335,270
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	551,807
Total	\$12,887,077

PERF Net Pension Liability - Unaudited

HAMILTON COUNTY - 948000

Net Pension Liability as of June 30, 2023	\$30,666,030
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,154,057
- Net Difference Between Projected and Actual Investment	(2,143,474)
- Change of Assumptions	(1,672,279)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	766,377
Pension Expense/(Income)	12,887,077
Contributions	(6,760,975)
Total Activity in FY 2024	6,230,783
Net Pension Liability as of June 30, 2024	\$36,896,813

Supplemental Information

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

\$6,760,975

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,610,333
2026	6,173,663
2027	1,867,970
2028	(301,806)
2029	0
Thereafter	0
Total	\$9,350,160

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$58,781,919	\$36,896,813	\$18,699,777

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 949000

Submission Unit Name: NOBLE COUNTY

Wages: \$10,628,596

Proportionate Share: 0.0015824

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,608,465	\$6,378,630

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$653,732	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	844,552	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	94,049	126,386
Total	\$1,592,333	\$126,386

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,132,491
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,936
Total	\$2,152,427

PERF Net Pension Liability - Unaudited

NOBLE COUNTY - 949000

Net Pension Liability as of June 30, 2023	\$5,608,465
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	538,985
- Net Difference Between Projected and Actual Investment	(440,923)
- Change of Assumptions	(305,841)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,707
Pension Expense/(Income)	2,152,427
Contributions	(1,177,190)
Total Activity in FY 2024	770,165
Net Pension Liability as of June 30, 2024	\$6,378,630

Supplemental Information

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

\$1,177,190

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$260,253
2026	974,217
2027	283,653
2028	(52,176)
2029	0
Thereafter	0
Total	\$1,465,947

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,162,074	\$6,378,630	\$3,232,772

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 950000
 Submission Unit Name: WARRICK COUNTY SCHOOL CORPORATION

Wages: \$11,246,801 Proportionate Share: 0.0016744

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,823,401	\$6,749,481

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$691,740	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	893,654	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	132,802	38,013
Total	\$1,718,196	\$38,013

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,256,473
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,540
Total	\$2,297,013

PERF Net Pension Liability - Unaudited

WARRICK COUNTY SCHOOL CORPORATION - 950000

Net Pension Liability as of June 30, 2023	\$5,823,401
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	572,595
- Net Difference Between Projected and Actual Investment	(441,085)
- Change of Assumptions	(317,562)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,915
Pension Expense/(Income)	2,297,013
Contributions	(1,245,796)
Total Activity in FY 2024	926,080
Net Pension Liability as of June 30, 2024	\$6,749,481

Supplemental Information

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

\$1,245,796

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$334,211
2026	1,086,206
2027	314,975
2028	(55,209)
2029	0
Thereafter	0
Total	\$1,680,183

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,752,892	\$6,749,481	\$3,420,723

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 951000
 Submission Unit Name: VINCENNES COMMUNITY SCHOOL CORP

Wages: \$2,021,296 Proportionate Share: 0.0003009

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$993,508	\$1,212,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$124,310	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	160,595	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,944	0
Total	\$338,849	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$405,502
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,565
Total	\$438,067

PERF Net Pension Liability - Unaudited

VINCENNES COMMUNITY SCHOOL CORP - 951000

Net Pension Liability as of June 30, 2023	\$993,508
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	103,983
- Net Difference Between Projected and Actual Investment	(67,120)
- Change of Assumptions	(54,178)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,048
Pension Expense/(Income)	438,067
Contributions	(226,385)
Total Activity in FY 2024	219,415
Net Pension Liability as of June 30, 2024	\$1,212,923

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$226,385

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$74,903
2026	209,728
2027	64,140
2028	(9,922)
2029	0
Thereafter	0
Total	\$338,849

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,932,361	\$1,212,923	\$614,725

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 952000
 Submission Unit Name: CITY OF HUNTINGTON

Wages: \$3,498,159 Proportionate Share: 0.0005208

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,844,077	\$2,099,337

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$215,156	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	277,959	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,884	13,226
Total	\$535,999	\$13,226

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$701,846
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,306
Total	\$703,152

PERF Net Pension Liability - Unaudited

CITY OF HUNTINGTON - 952000

Net Pension Liability as of June 30, 2023	\$1,844,077
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	177,427
- Net Difference Between Projected and Actual Investment	(144,708)
- Change of Assumptions	(100,561)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,316
Pension Expense/(Income)	703,152
Contributions	(389,366)
Total Activity in FY 2024	255,260
Net Pension Liability as of June 30, 2024	\$2,099,337

Supplemental Information

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

\$389,366

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$99,650
2026	346,333
2027	93,962
2028	(17,172)
2029	0
Thereafter	0
Total	\$522,773

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,344,545	\$2,099,337	\$1,063,971

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 953000

Submission Unit Name: UNION-NORTH UNITED SCHOOL CORPORATION

Wages: \$1,842,884

Proportionate Share:

0.0002744

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$995,978	\$1,106,102

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$113,362	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	146,452	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,013	37,695
Total	\$281,827	\$37,695

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$369,790
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,515)
Total	\$368,275

PERF Net Pension Liability - Unaudited

UNION-NORTH UNITED SCHOOL CORPORATION - 953000

Net Pension Liability as of June 30, 2023	\$995,978
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	92,985
- Net Difference Between Projected and Actual Investment	(81,829)
- Change of Assumptions	(54,313)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,596)
Pension Expense/(Income)	368,275
Contributions	(206,398)
Total Activity in FY 2024	110,124
Net Pension Liability as of June 30, 2024	\$1,106,102

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$206,398

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$42,879
2026	163,801
2027	46,500
2028	(9,048)
2029	0
Thereafter	0
Total	\$244,132

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,762,180	\$1,106,102	\$560,587

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 954000
 Submission Unit Name: PERRY TWP, VANDERBURGH COUNTY

Wages: \$133,599 Proportionate Share: 0.0000199

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$71,998	\$80,217

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,221	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,621	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,030	897
Total	\$20,872	\$897

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,818
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	705
Total	\$27,523

PERF Net Pension Liability - Unaudited

PERRY TWP, VANDERBURGH COUNTY - 954000

Net Pension Liability as of June 30, 2023	\$71,998
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,748
- Net Difference Between Projected and Actual Investment	(5,881)
- Change of Assumptions	(3,926)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,282)
Pension Expense/(Income)	27,523
Contributions	(14,963)
Total Activity in FY 2024	8,219
Net Pension Liability as of June 30, 2024	\$80,217

Supplemental Information

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

\$14,963

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$4,150
2026	13,078
2027	3,404
2028	(657)
2029	0
Thereafter	0
Total	\$19,975

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$127,797	\$80,217	\$40,655

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 955000

Submission Unit Name: WHITE COUNTY

Wages: \$8,165,623

Proportionate Share: 0.0012157

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,244,730	\$4,900,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$502,238	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	648,839	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,536	33,488
Total	\$1,209,613	\$33,488

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,638,315
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,996
Total	\$1,641,311

PERF Net Pension Liability - Unaudited

WHITE COUNTY - 955000

Net Pension Liability as of June 30, 2023	\$4,244,730
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	415,392
- Net Difference Between Projected and Actual Investment	(324,065)
- Change of Assumptions	(231,474)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,087
Pension Expense/(Income)	1,641,311
Contributions	(902,513)
Total Activity in FY 2024	655,738
Net Pension Liability as of June 30, 2024	\$4,900,468

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$902,513

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$207,028
2026	783,094
2027	226,087
2028	(40,084)
2029	0
Thereafter	0
Total	\$1,176,125

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,807,149	\$4,900,468	\$2,483,620

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 955001

Submission Unit Name: KANKAKEE-IROQUOIS-REGIONAL PLANNING COMMISSION

Wages: \$225,240

Proportionate Share: 0.0000335

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$112,939	\$135,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,840	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,879	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,120	156
Total	\$36,839	\$156

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,146
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,106
Total	\$48,252

PERF Net Pension Liability - Unaudited

KANKAKEE-IROQUOIS-REGIONAL PLANNING COMMISSION - 955001

Net Pension Liability as of June 30, 2023	\$112,939
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,529
- Net Difference Between Projected and Actual Investment	(8,007)
- Change of Assumptions	(6,159)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,711
Pension Expense/(Income)	48,252
Contributions	(25,227)
Total Activity in FY 2024	22,099
Net Pension Liability as of June 30, 2024	\$135,038

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,227

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$7,741
2026	23,212
2027	6,835
2028	(1,105)
2029	0
Thereafter	0
Total	\$36,683

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$215,135	\$135,038	\$68,439

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 955002

Submission Unit Name: TWIN LAKES REGIONAL SEWER DIS- WHITE COUNTY

Wages: \$858,497

Proportionate Share:

0.0001278

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$446,814	\$515,160

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,798	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	68,209	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,274	9,430
Total	\$128,281	\$9,430

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$172,227
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,755)
Total	\$168,472

PERF Net Pension Liability - Unaudited

TWIN LAKES REGIONAL SEWER DIS- WHITE COUNTY - 955002

Net Pension Liability as of June 30, 2023	\$446,814
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,656
- Net Difference Between Projected and Actual Investment	(34,202)
- Change of Assumptions	(24,366)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,938
Pension Expense/(Income)	168,472
Contributions	(96,152)
Total Activity in FY 2024	68,346
Net Pension Liability as of June 30, 2024	\$515,160

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,152

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$18,069
2026	81,061
2027	23,934
2028	(4,213)
2029	0
Thereafter	0
Total	\$118,851

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$820,724	\$515,160	\$261,090

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 956000

Submission Unit Name: BAUGO COMMUNITY SCHOOLS

Wages: \$3,066,742

Proportionate Share: 0.0004566

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,578,671	\$1,840,548

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$188,634	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	243,695	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,966	6,561
Total	\$500,295	\$6,561

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$615,328
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,547
Total	\$660,875

PERF Net Pension Liability - Unaudited

BAUGO COMMUNITY SCHOOLS - 956000

Net Pension Liability as of June 30, 2023	\$1,578,671
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	156,335
- Net Difference Between Projected and Actual Investment	(118,141)
- Change of Assumptions	(86,088)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,393)
Pension Expense/(Income)	660,875
Contributions	(342,711)
Total Activity in FY 2024	261,877
Net Pension Liability as of June 30, 2024	\$1,840,548

Supplemental Information

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

\$342,711

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$104,906
2026	316,176
2027	87,706
2028	(15,054)
2029	0
Thereafter	0
Total	\$493,734

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,932,257	\$1,840,548	\$932,813

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 959000
 Submission Unit Name: CITY OF ROCHESTER

Wages: \$1,718,189 Proportionate Share: 0.0002558

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$942,332	\$1,031,126

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$105,678	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	136,525	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,129	27,752
Total	\$264,332	\$27,752

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$344,724
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,612
Total	\$370,336

PERF Net Pension Liability - Unaudited

CITY OF ROCHESTER - 959000

Net Pension Liability as of June 30, 2023	\$942,332
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86,398
- Net Difference Between Projected and Actual Investment	(79,460)
- Change of Assumptions	(51,387)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,827)
Pension Expense/(Income)	370,336
Contributions	(181,266)
Total Activity in FY 2024	88,794
Net Pension Liability as of June 30, 2024	\$1,031,126

Supplemental Information

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

\$181,266

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$51,972
2026	153,672
2027	39,370
2028	(8,434)
2029	0
Thereafter	0
Total	\$236,580

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,642,732	\$1,031,126	\$522,588

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 960000
 Submission Unit Name: JACKSON COUNTY

Wages: \$12,114,331 Proportionate Share: 0.0018036

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,614,678	\$7,270,284

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$745,116	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	962,610	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	149,870	126,642
Total	\$1,857,596	\$126,642

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,430,587
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,946
Total	\$2,460,533

PERF Net Pension Liability - Unaudited

JACKSON COUNTY - 960000

Net Pension Liability as of June 30, 2023	\$6,614,678
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	609,782
- Net Difference Between Projected and Actual Investment	(553,492)
- Change of Assumptions	(360,711)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(169,073)
Pension Expense/(Income)	2,460,533
Contributions	(1,331,433)
Total Activity in FY 2024	655,606
Net Pension Liability as of June 30, 2024	\$7,270,284

Supplemental Information

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

\$1,331,433

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$351,141
2026	1,147,543
2027	291,739
2028	(59,469)
2029	0
Thereafter	0
Total	\$1,730,954

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,582,606	\$7,270,284	\$3,684,673

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 961000
 Submission Unit Name: PERRY COUNTY

Wages: \$3,549,430 Proportionate Share: 0.0005284

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,843,724	\$2,129,972

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$218,296	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	282,016	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,239	64,745
Total	\$520,551	\$64,745

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$712,088
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,226)
Total	\$680,862

PERF Net Pension Liability - Unaudited

PERRY COUNTY - 961000

Net Pension Liability as of June 30, 2023	\$1,843,724
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	180,574
- Net Difference Between Projected and Actual Investment	(140,571)
- Change of Assumptions	(100,542)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,875
Pension Expense/(Income)	680,862
Contributions	(388,950)
Total Activity in FY 2024	286,248
Net Pension Liability as of June 30, 2024	\$2,129,972

Supplemental Information

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

\$388,950

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$47,569
2026	327,862
2027	97,797
2028	(17,422)
2029	0
Thereafter	0
Total	\$455,806

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,393,352	\$2,129,972	\$1,079,497

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 961001

Submission Unit Name: PERRY COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$70,448

Proportionate Share: 0.0000105

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$56,116	\$42,325

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,338	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,604	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	260	16,889
Total	\$10,202	\$16,889

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,150
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,002)
Total	\$4,148

PERF Net Pension Liability - Unaudited

PERRY COUNTY SOLID WASTE MANAGEMENT DISTRICT - 961001

Net Pension Liability as of June 30, 2023	\$56,116
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,190
- Net Difference Between Projected and Actual Investment	(7,258)
- Change of Assumptions	(3,060)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,585)
Pension Expense/(Income)	4,148
Contributions	(6,226)
Total Activity in FY 2024	(13,791)
Net Pension Liability as of June 30, 2024	\$42,325

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,226

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$6,854)
2026	1,450
2027	(937)
2028	(346)
2029	0
Thereafter	0
Total	(\$6,687)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$67,430	\$42,325	\$21,451

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 964000
 Submission Unit Name: ELWOOD COMMUNITY SCHOOL CORP

Wages: \$3,316,689 Proportionate Share: 0.0004938

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,796,431	\$1,990,500

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$204,002	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	263,549	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,376	27,267
Total	\$566,927	\$27,267

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$665,460
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,626
Total	\$696,086

PERF Net Pension Liability - Unaudited

ELWOOD COMMUNITY SCHOOL CORP - 964000

Net Pension Liability as of June 30, 2023	\$1,796,431
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	167,248
- Net Difference Between Projected and Actual Investment	(148,198)
- Change of Assumptions	(97,963)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,513)
Pension Expense/(Income)	696,086
Contributions	(370,591)
Total Activity in FY 2024	194,069
Net Pension Liability as of June 30, 2024	\$1,990,500

Supplemental Information

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

\$370,591

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$136,604
2026	336,365
2027	82,973
2028	(16,282)
2029	0
Thereafter	0
Total	\$539,660

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,171,153	\$1,990,500	\$1,008,811

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 965000
 Submission Unit Name: LAKELAND SCHOOL CORP

Wages: \$3,689,907 Proportionate Share: 0.0005494

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,904,429	\$2,214,623

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$226,972	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	293,224	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	78,899	53,415
Total	\$599,095	\$53,415

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$740,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,802
Total	\$784,190

PERF Net Pension Liability - Unaudited

LAKELAND SCHOOL CORP - 965000

Net Pension Liability as of June 30, 2023	\$1,904,429
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	188,008
- Net Difference Between Projected and Actual Investment	(143,276)
- Change of Assumptions	(103,852)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,623)
Pension Expense/(Income)	784,190
Contributions	(413,253)
Total Activity in FY 2024	310,194
Net Pension Liability as of June 30, 2024	\$2,214,623

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$413,253

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$116,081
2026	342,663
2027	105,051
2028	(18,115)
2029	0
Thereafter	0
Total	\$545,680

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,528,212	\$2,214,623	\$1,122,399

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 966000
 Submission Unit Name: JEFFERSONVILLE TOWNSHIP, CLARK COUNTY

Wages: \$203,972 Proportionate Share: 0.0000304

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$105,880	\$122,542

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,559	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,225	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,272	2,322
Total	\$30,056	\$2,322

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,968
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,658)
Total	\$39,310

PERF Net Pension Liability - Unaudited

JEFFERSONVILLE TOWNSHIP, CLARK COUNTY - 966000

Net Pension Liability as of June 30, 2023	\$105,880
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,393
- Net Difference Between Projected and Actual Investment	(8,043)
- Change of Assumptions	(5,774)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,742
Pension Expense/(Income)	39,310
Contributions	(21,966)
Total Activity in FY 2024	16,662
Net Pension Liability as of June 30, 2024	\$122,542

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,966

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$4,104
2026	19,057
2027	5,575
2028	(1,002)
2029	0
Thereafter	0
Total	\$27,734

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$195,227	\$122,542	\$62,106

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 967000
 Submission Unit Name: TOWN OF FLORA

Wages: \$938,164 Proportionate Share: 0.0001397

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$507,518	\$563,129

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,714	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	74,560	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,279	10,175
Total	\$137,553	\$10,175

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$188,264
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,612)
Total	\$183,652

PERF Net Pension Liability - Unaudited

TOWN OF FLORA - 967000

Net Pension Liability as of June 30, 2023	\$507,518
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,330
- Net Difference Between Projected and Actual Investment	(41,765)
- Change of Assumptions	(27,676)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,347)
Pension Expense/(Income)	183,652
Contributions	(104,583)
Total Activity in FY 2024	55,611
Net Pension Liability as of June 30, 2024	\$563,129

Supplemental Information

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

\$104,583

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$20,664
2026	87,801
2027	23,519
2028	(4,606)
2029	0
Thereafter	0
Total	\$127,378

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$897,145	\$563,129	\$285,401

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 968000
 Submission Unit Name: TOWN OF CHANDLER

Wages: \$2,069,026 Proportionate Share: 0.0003080

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,086,682	\$1,241,543

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$127,243	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	164,385	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,861	0
Total	\$319,489	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$415,070
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,918
Total	\$442,988

PERF Net Pension Liability - Unaudited

TOWN OF CHANDLER - 968000

Net Pension Liability as of June 30, 2023	\$1,086,682
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	105,010
- Net Difference Between Projected and Actual Investment	(84,685)
- Change of Assumptions	(59,259)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,436)
Pension Expense/(Income)	442,988
Contributions	(224,757)
Total Activity in FY 2024	154,861
Net Pension Liability as of June 30, 2024	\$1,241,543

Supplemental Information

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

\$224,757

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$71,515
2026	203,096
2027	55,033
2028	(10,155)
2029	0
Thereafter	0
Total	\$319,489

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,977,957	\$1,241,543	\$629,230

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 970000
 Submission Unit Name: GREATER CLARK COUNTY SCHOOLS

Wages: \$10,905,896 Proportionate Share: 0.0016237

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,522,702	\$6,545,110

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$670,794	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	866,595	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,655	625,649
Total	\$1,643,044	\$625,649

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,188,148
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(870,795)
Total	\$1,317,353

PERF Net Pension Liability - Unaudited

GREATER CLARK COUNTY SCHOOLS - 970000

Net Pension Liability as of June 30, 2023	\$5,522,702
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	557,801
- Net Difference Between Projected and Actual Investment	(399,223)
- Change of Assumptions	(301,164)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	845,828
Pension Expense/(Income)	1,317,353
Contributions	(998,187)
Total Activity in FY 2024	1,022,408
Net Pension Liability as of June 30, 2024	\$6,545,110

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$998,187

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$154,258)
2026	943,359
2027	281,831
2028	(53,537)
2029	0
Thereafter	0
Total	\$1,017,395

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,427,300	\$6,545,110	\$3,317,146

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 971000
 Submission Unit Name: CONCORD COMMUNITY SCHOOLS

Wages: \$8,549,654 Proportionate Share: 0.0012729

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,683,073	\$5,131,041

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$525,869	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	679,367	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,100	151,573
Total	\$1,239,336	\$151,573

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,715,399
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,766)
Total	\$1,672,633

PERF Net Pension Liability - Unaudited

CONCORD COMMUNITY SCHOOLS - 971000

Net Pension Liability as of June 30, 2023	\$4,683,073
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	430,055
- Net Difference Between Projected and Actual Investment	(394,006)
- Change of Assumptions	(255,377)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(71,166)
Pension Expense/(Income)	1,672,633
Contributions	(934,171)
Total Activity in FY 2024	447,968
Net Pension Liability as of June 30, 2024	\$5,131,041

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$934,171

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$162,575
2026	764,274
2027	202,884
2028	(41,970)
2029	0
Thereafter	0
Total	\$1,087,763

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,174,484	\$5,131,041	\$2,600,477

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 972000
 Submission Unit Name: MISSISSINEWA COMMUNITY SCHOOLS

Wages: \$3,762,972 Proportionate Share: 0.0005602

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,863,135	\$2,258,158

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$231,434	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	298,988	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,152	0
Total	\$629,574	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$754,943
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,517
Total	\$802,460

PERF Net Pension Liability - Unaudited

MISSISSINEWA COMMUNITY SCHOOLS - 972000

Net Pension Liability as of June 30, 2023	\$1,863,135
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	193,315
- Net Difference Between Projected and Actual Investment	(128,048)
- Change of Assumptions	(101,600)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,488
Pension Expense/(Income)	802,460
Contributions	(415,592)
Total Activity in FY 2024	395,023
Net Pension Liability as of June 30, 2024	\$2,258,158

Supplemental Information

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

\$415,592

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$143,678
2026	387,875
2027	116,492
2028	(18,471)
2029	0
Thereafter	0
Total	\$629,574

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,597,569	\$2,258,158	\$1,144,463

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 973000

Submission Unit Name: CENTER TOWNSHIP, VANDERBURGH COUNTY

Wages: \$213,286

Proportionate Share: 0.0000318

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$106,233	\$128,185

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,137	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,972	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,295	10,675
Total	\$34,404	\$10,675

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,855
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,807)
Total	\$39,048

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, VANDERBURGH COUNTY - 973000

Net Pension Liability as of June 30, 2023	\$106,233
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,964
- Net Difference Between Projected and Actual Investment	(7,377)
- Change of Assumptions	(5,793)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,998
Pension Expense/(Income)	39,048
Contributions	(23,888)
Total Activity in FY 2024	21,952
Net Pension Liability as of June 30, 2024	\$128,185

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,888

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$389
2026	17,782
2027	6,607
2028	(1,049)
2029	0
Thereafter	0
Total	\$23,729

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$204,218	\$128,185	\$64,966

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 974000

Submission Unit Name: KNIGHT TOWNSHIP, VANDERBURGH COUNTY

Wages: \$166,264

Proportionate Share:

0.0000248

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$85,410	\$99,968

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,246	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	13,236	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,955	378
Total	\$25,437	\$378

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,421
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	769
Total	\$34,190

PERF Net Pension Liability - Unaudited

KNIGHT TOWNSHIP, VANDERBURGH COUNTY - 974000

Net Pension Liability as of June 30, 2023	\$85,410
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,499
- Net Difference Between Projected and Actual Investment	(6,340)
- Change of Assumptions	(4,658)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,489
Pension Expense/(Income)	34,190
Contributions	(18,622)
Total Activity in FY 2024	14,558
Net Pension Liability as of June 30, 2024	\$99,968

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,622

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$4,680
2026	16,387
2027	4,810
2028	(818)
2029	0
Thereafter	0
Total	\$25,059

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$159,264	\$99,968	\$50,665

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 975000
 Submission Unit Name: CITY OF NEW CASTLE

Wages: \$5,990,075 Proportionate Share: 0.0008918

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,306,986	\$3,594,832

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$368,427	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	475,968	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,396	107,514
Total	\$905,791	\$107,514

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,201,817
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,445
Total	\$1,236,262

PERF Net Pension Liability - Unaudited

CITY OF NEW CASTLE - 975000

Net Pension Liability as of June 30, 2023	\$3,306,986
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	300,767
- Net Difference Between Projected and Actual Investment	(282,002)
- Change of Assumptions	(180,336)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(123,757)
Pension Expense/(Income)	1,236,262
Contributions	(663,088)
Total Activity in FY 2024	287,846
Net Pension Liability as of June 30, 2024	\$3,594,832

Supplemental Information

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

\$663,088

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$149,843
2026	537,513
2027	140,325
2028	(29,404)
2029	0
Thereafter	0
Total	\$798,277

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,727,084	\$3,594,832	\$1,821,907

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 976000
 Submission Unit Name: JEFFERSON COUNTY PUBLIC LIBRARY

Wages: \$591,449 Proportionate Share: 0.0000881

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$307,758	\$355,130

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,396	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	47,020	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,910	0
Total	\$93,326	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$118,726
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,313
Total	\$122,039

PERF Net Pension Liability - Unaudited

JEFFERSON COUNTY PUBLIC LIBRARY - 976000

Net Pension Liability as of June 30, 2023	\$307,758
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,099
- Net Difference Between Projected and Actual Investment	(23,519)
- Change of Assumptions	(16,783)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,779
Pension Expense/(Income)	122,039
Contributions	(66,243)
Total Activity in FY 2024	47,372
Net Pension Liability as of June 30, 2024	\$355,130

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,243

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$20,890
2026	58,817
2027	16,525
2028	(2,906)
2029	0
Thereafter	0
Total	\$93,326

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$565,773	\$355,130	\$179,984

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 977000
 Submission Unit Name: CITY OF BLUFFTON

Wages: \$4,288,756 Proportionate Share: 0.0006385

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,265,479	\$2,573,784

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$263,781	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	340,778	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,838	38,213
Total	\$620,397	\$38,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$860,462
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,445)
Total	\$823,017

PERF Net Pension Liability - Unaudited

CITY OF BLUFFTON - 977000

Net Pension Liability as of June 30, 2023	\$2,265,479
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	217,430
- Net Difference Between Projected and Actual Investment	(178,476)
- Change of Assumptions	(123,541)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,448
Pension Expense/(Income)	823,017
Contributions	(472,573)
Total Activity in FY 2024	308,305
Net Pension Liability as of June 30, 2024	\$2,573,784

Supplemental Information

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

\$472,573

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$93,077
2026	396,498
2027	113,662
2028	(21,053)
2029	0
Thereafter	0
Total	\$582,184

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,100,407	\$2,573,784	\$1,304,427

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 978000
 Submission Unit Name: GOSHEN COMMUNITY SCHOOLS

Wages: \$14,765,266 Proportionate Share: 0.0021983

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$8,034,529	\$8,861,314

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$908,177	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,173,268	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,267	331,862
Total	\$2,158,712	\$331,862

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,962,497
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(189,083)
Total	\$2,773,414

PERF Net Pension Liability - Unaudited

GOSHEN COMMUNITY SCHOOLS - 978000

Net Pension Liability as of June 30, 2023	\$8,034,529
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	743,793
- Net Difference Between Projected and Actual Investment	(668,268)
- Change of Assumptions	(438,139)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,841
Pension Expense/(Income)	2,773,414
Contributions	(1,636,856)
Total Activity in FY 2024	826,785
Net Pension Liability as of June 30, 2024	\$8,861,314

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,636,856

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$230,916
2026	1,306,454
2027	361,964
2028	(72,484)
2029	0
Thereafter	0
Total	\$1,826,850

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,117,345	\$8,861,314	\$4,491,027

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 979000
 Submission Unit Name: TOWN OF OGDEN DUNES

Wages: \$565,500 Proportionate Share: 0.0000842

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$293,641	\$339,409

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,785	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	44,939	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,613	0
Total	\$89,337	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$113,471
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,926
Total	\$126,397

PERF Net Pension Liability - Unaudited

TOWN OF OGDEN DUNES - 979000

Net Pension Liability as of June 30, 2023	\$293,641
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,777
- Net Difference Between Projected and Actual Investment	(22,364)
- Change of Assumptions	(16,013)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,693)
Pension Expense/(Income)	126,397
Contributions	(63,336)
Total Activity in FY 2024	45,768
Net Pension Liability as of June 30, 2024	\$339,409

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,336

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$20,493
2026	55,756
2027	15,864
2028	(2,776)
2029	0
Thereafter	0
Total	\$89,337

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$540,727	\$339,409	\$172,017

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 981000
 Submission Unit Name: RANDOLPH EASTERN SCHOOL CORP

Wages: \$1,613,713 Proportionate Share: 0.0002403

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$883,392	\$968,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,274	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	128,252	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,736	17,937
Total	\$260,262	\$17,937

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$323,836
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,629
Total	\$349,465

PERF Net Pension Liability - Unaudited

RANDOLPH EASTERN SCHOOL CORP - 981000

Net Pension Liability as of June 30, 2023	\$883,392
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,200
- Net Difference Between Projected and Actual Investment	(74,224)
- Change of Assumptions	(48,173)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,278)
Pension Expense/(Income)	349,465
Contributions	(180,736)
Total Activity in FY 2024	85,254
Net Pension Liability as of June 30, 2024	\$968,646

Supplemental Information

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

\$180,736

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$58,871
2026	152,148
2027	39,230
2028	(7,924)
2029	0
Thereafter	0
Total	\$242,325

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,543,192	\$968,646	\$490,922

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 982000
 Submission Unit Name: CITY OF LIGONIER

Wages: \$1,067,556 Proportionate Share: 0.0001589

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$599,281	\$640,523

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,646	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	84,807	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,457	25,561
Total	\$155,910	\$25,561

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$214,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,280)
Total	\$212,859

PERF Net Pension Liability - Unaudited

CITY OF LIGONIER - 982000

Net Pension Liability as of June 30, 2023	\$599,281
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,385
- Net Difference Between Projected and Actual Investment	(52,550)
- Change of Assumptions	(32,680)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,788)
Pension Expense/(Income)	212,859
Contributions	(115,984)
Total Activity in FY 2024	41,242
Net Pension Liability as of June 30, 2024	\$640,523

Supplemental Information

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

\$115,984

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$19,527
2026	92,810
2027	23,251
2028	(5,239)
2029	0
Thereafter	0
Total	\$130,349

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,020,446	\$640,523	\$324,626

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 983000
 Submission Unit Name: TOWN OF SCHERERVILLE

Wages: \$6,093,959 Proportionate Share: 0.0009073

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,514,158	\$3,657,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$374,830	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	484,241	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,660	207,618
Total	\$880,731	\$207,618

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,222,706
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,592)
Total	\$1,173,114

PERF Net Pension Liability - Unaudited

TOWN OF SCHERERVILLE - 983000

Net Pension Liability as of June 30, 2023	\$3,514,158
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	302,931
- Net Difference Between Projected and Actual Investment	(321,214)
- Change of Assumptions	(191,634)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(160,707)
Pension Expense/(Income)	1,173,114
Contributions	(659,335)
Total Activity in FY 2024	143,155
Net Pension Liability as of June 30, 2024	\$3,657,313

Supplemental Information

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

\$659,335

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$77,556
2026	505,564
2027	119,908
2028	(29,915)
2029	0
Thereafter	0
Total	\$673,113

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,826,624	\$3,657,313	\$1,853,573

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 984000

Submission Unit Name: WESTCHESTER PUBLIC LIBRARY

Wages: \$764,364

Proportionate Share: 0.0001138

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$419,285	\$458,726

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,014	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	60,737	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,596	25,791
Total	\$116,347	\$25,791

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$153,360
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,161)
Total	\$146,199

PERF Net Pension Liability - Unaudited

WESTCHESTER PUBLIC LIBRARY - 984000

Net Pension Liability as of June 30, 2023	\$419,285
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,436
- Net Difference Between Projected and Actual Investment	(35,364)
- Change of Assumptions	(22,864)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,357)
Pension Expense/(Income)	146,199
Contributions	(85,609)
Total Activity in FY 2024	39,441
Net Pension Liability as of June 30, 2024	\$458,726

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,609

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$11,761
2026	64,088
2027	18,459
2028	(3,752)
2029	0
Thereafter	0
Total	\$90,556

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$730,816	\$458,726	\$232,488

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 985000
 Submission Unit Name: ST JOSEPH COUNTY AIRPORT AUTHORITY

Wages: \$4,807,422 Proportionate Share: 0.0007157

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,423,947	\$2,884,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$295,675	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	381,981	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	134,679	0
Total	\$812,335	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$964,499
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,223
Total	\$1,019,722

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY AIRPORT AUTHORITY - 985000

Net Pension Liability as of June 30, 2023	\$2,423,947
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	246,082
- Net Difference Between Projected and Actual Investment	(173,594)
- Change of Assumptions	(132,183)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,815
Pension Expense/(Income)	1,019,722
Contributions	(537,813)
Total Activity in FY 2024	461,029
Net Pension Liability as of June 30, 2024	\$2,884,976

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$537,813

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$190,049
2026	501,554
2027	144,330
2028	(23,598)
2029	0
Thereafter	0
Total	\$812,335

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,596,181	\$2,884,976	\$1,462,143

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 986000
 Submission Unit Name: TOWN OF OSSIAN

Wages: \$431,039 Proportionate Share: 0.0000642

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$240,701	\$258,789

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,523	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	34,265	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,489	15,737
Total	\$63,277	\$15,737

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,518
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,138)
Total	\$71,380

PERF Net Pension Liability - Unaudited

TOWN OF OSSIAN - 986000

Net Pension Liability as of June 30, 2023	\$240,701
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,598
- Net Difference Between Projected and Actual Investment	(20,904)
- Change of Assumptions	(13,126)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,416
Pension Expense/(Income)	71,380
Contributions	(48,276)
Total Activity in FY 2024	18,088
Net Pension Liability as of June 30, 2024	\$258,789

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,276

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,769
2026	38,033
2027	9,854
2028	(2,116)
2029	0
Thereafter	0
Total	\$47,540

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$412,288	\$258,789	\$131,158

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 987000
 Submission Unit Name: CITY OF GOSHEN

Wages: \$10,056,011 Proportionate Share: 0.0014972

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,145,416	\$6,035,190

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$618,534	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	799,080	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	126,889	43,970
Total	\$1,544,503	\$43,970

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,017,673
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,855
Total	\$2,095,528

PERF Net Pension Liability - Unaudited

CITY OF GOSHEN - 987000

Net Pension Liability as of June 30, 2023	\$5,145,416
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	513,260
- Net Difference Between Projected and Actual Investment	(380,263)
- Change of Assumptions	(280,590)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,725
Pension Expense/(Income)	2,095,528
Contributions	(1,122,886)
Total Activity in FY 2024	889,774
Net Pension Liability as of June 30, 2024	\$6,035,190

Supplemental Information

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

\$1,122,886

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$275,055
2026	983,279
2027	291,565
2028	(49,366)
2029	0
Thereafter	0
Total	\$1,500,533

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,614,925	\$6,035,190	\$3,058,712

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 988000
 Submission Unit Name: TOWN OF BROWNSBURG

Wages: \$6,665,538 Proportionate Share: 0.0009924

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,295,339	\$4,000,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$409,987	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	529,660	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	144,177	52,156
Total	\$1,083,824	\$52,156

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,337,389
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,893
Total	\$1,356,282

PERF Net Pension Liability - Unaudited

TOWN OF BROWNSBURG - 988000

Net Pension Liability as of June 30, 2023	\$3,295,339
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	342,565
- Net Difference Between Projected and Actual Investment	(225,641)
- Change of Assumptions	(179,701)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	158,045
Pension Expense/(Income)	1,356,282
Contributions	(746,540)
Total Activity in FY 2024	705,010
Net Pension Liability as of June 30, 2024	\$4,000,349

Supplemental Information

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

\$746,540

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$191,563
2026	663,790
2027	209,036
2028	(32,721)
2029	0
Thereafter	0
Total	\$1,031,668

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,373,131	\$4,000,349	\$2,027,428

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 989000
 Submission Unit Name: HARRISON TOWNSHIP, VIGO COUNTY

Wages: \$273,657 Proportionate Share: 0.0000407

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$155,291	\$164,061

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,814	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	21,722	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,086	10,945
Total	\$43,622	\$10,945

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,849
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(551)
Total	\$54,298

PERF Net Pension Liability - Unaudited

HARRISON TOWNSHIP, VIGO COUNTY - 989000

Net Pension Liability as of June 30, 2023	\$155,291
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,637
- Net Difference Between Projected and Actual Investment	(13,871)
- Change of Assumptions	(8,468)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,177)
Pension Expense/(Income)	54,298
Contributions	(30,649)
Total Activity in FY 2024	8,770
Net Pension Liability as of June 30, 2024	\$164,061

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,649

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,793
2026	22,330
2027	5,896
2028	(1,342)
2029	0
Thereafter	0
Total	\$32,677

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$261,373	\$164,061	\$83,148

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 990000
 Submission Unit Name: MARION COUNTY

Wages: \$157,042,710 Proportionate Share: 0.0233807

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$82,005,134	\$94,247,247

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,659,195	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	12,478,658	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,883,146	2,240,311
Total	\$24,020,999	\$2,240,311

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,508,554
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,642,698)
Total	\$29,865,856

PERF Net Pension Liability - Unaudited

MARION COUNTY - 990000

Net Pension Liability as of June 30, 2023	\$82,005,134
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,981,397
- Net Difference Between Projected and Actual Investment	(6,317,142)
- Change of Assumptions	(4,471,902)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	559,152
Pension Expense/(Income)	29,865,856
Contributions	(15,375,248)
Total Activity in FY 2024	12,242,113
Net Pension Liability as of June 30, 2024	\$94,247,247

Supplemental Information

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

\$15,375,248

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$3,675,092
2026	14,956,809
2027	3,919,703
2028	(770,916)
2029	0
Thereafter	0
Total	\$21,780,688

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$150,149,390	\$94,247,247	\$47,765,711

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 991000
 Submission Unit Name: CENTER TOWNSHIP, MARION COUNTY

Wages: \$2,389,398 Proportionate Share: 0.0003557

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,165,386	\$1,433,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$146,949	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	189,843	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,362	9,527
Total	\$403,154	\$9,527

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$479,352
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,594
Total	\$481,946

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, MARION COUNTY - 991000

Net Pension Liability as of June 30, 2023	\$1,165,386
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	123,106
- Net Difference Between Projected and Actual Investment	(77,267)
- Change of Assumptions	(63,551)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,760
Pension Expense/(Income)	481,946
Contributions	(267,559)
Total Activity in FY 2024	268,435
Net Pension Liability as of June 30, 2024	\$1,433,821

Supplemental Information

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

\$267,559

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$84,905
2026	243,436
2027	77,015
2028	(11,729)
2029	0
Thereafter	0
Total	\$393,627

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,284,283	\$1,433,821	\$726,679

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 992000
 Submission Unit Name: TOWN OF NORTH LIBERTY

Wages: \$645,986 Proportionate Share: 0.0000962

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$370,227	\$387,781

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,743	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	51,343	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,251	15,606
Total	\$99,337	\$15,606

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$129,642
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,786
Total	\$131,428

PERF Net Pension Liability - Unaudited

TOWN OF NORTH LIBERTY - 992000

Net Pension Liability as of June 30, 2023	\$370,227
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,168
- Net Difference Between Projected and Actual Investment	(33,514)
- Change of Assumptions	(20,189)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,989)
Pension Expense/(Income)	131,428
Contributions	(72,350)
Total Activity in FY 2024	17,554
Net Pension Liability as of June 30, 2024	\$387,781

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,350

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$16,262
2026	57,143
2027	13,498
2028	(3,172)
2029	0
Thereafter	0
Total	\$83,731

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$617,790	\$387,781	\$196,532

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 994000
 Submission Unit Name: FRANKTON-LAPEL COMMUNITY SCHOOLS

Wages: \$2,554,264 Proportionate Share: 0.0003803

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,439,968	\$1,532,984

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$157,112	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	202,972	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,892	103,213
Total	\$391,976	\$103,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$512,504
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,852)
Total	\$501,652

PERF Net Pension Liability - Unaudited

FRANKTON-LAPEL COMMUNITY SCHOOLS - 994000

Net Pension Liability as of June 30, 2023	\$1,439,968
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	127,651
- Net Difference Between Projected and Actual Investment	(127,073)
- Change of Assumptions	(78,524)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,694)
Pension Expense/(Income)	501,652
Contributions	(282,996)
Total Activity in FY 2024	93,016
Net Pension Liability as of June 30, 2024	\$1,532,984

Supplemental Information

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

\$282,996

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$39,407
2026	205,971
2027	55,925
2028	(12,540)
2029	0
Thereafter	0
Total	\$288,763

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,442,263	\$1,532,984	\$776,936

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 995000
 Submission Unit Name: HENRY COUNTY

Wages: \$8,318,783 Proportionate Share: 0.0012385

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,377,433	\$4,992,375

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$511,658	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	661,007	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,348	58,828
Total	\$1,227,013	\$58,828

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,669,041
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,776)
Total	\$1,651,265

PERF Net Pension Liability - Unaudited

HENRY COUNTY - 995000

Net Pension Liability as of June 30, 2023	\$4,377,433
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	422,097
- Net Difference Between Projected and Actual Investment	(342,313)
- Change of Assumptions	(238,710)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,129
Pension Expense/(Income)	1,651,265
Contributions	(924,526)
Total Activity in FY 2024	614,942
Net Pension Liability as of June 30, 2024	\$4,992,375

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$924,526

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$205,504
2026	779,285
2027	224,232
2028	(40,836)
2029	0
Thereafter	0
Total	\$1,168,185

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,953,569	\$4,992,375	\$2,530,199

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 995001
 Submission Unit Name: SOUTH HENRY REGIONAL WASTE DISTRICT-HENRY COUNTY

Wages: \$255,917 Proportionate Share: 0.0000381

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$130,938	\$153,581

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,740	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	20,335	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,855	3,976
Total	\$38,930	\$3,976

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,345
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,659)
Total	\$48,686

PERF Net Pension Liability - Unaudited

SOUTH HENRY REGIONAL WASTE DISTRICT-HENRY COUNTY - 995001

Net Pension Liability as of June 30, 2023	\$130,938
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,061
- Net Difference Between Projected and Actual Investment	(9,676)
- Change of Assumptions	(7,140)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,897
Pension Expense/(Income)	48,686
Contributions	(28,185)
Total Activity in FY 2024	22,643
Net Pension Liability as of June 30, 2024	\$153,581

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,185

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$3,564
2026	25,301
2027	7,345
2028	(1,256)
2029	0
Thereafter	0
Total	\$34,954

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$244,676	\$153,581	\$77,837

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 996000
 Submission Unit Name: SOUTHEASTERN SCHOOL CORPORATION

Wages: \$2,276,270 Proportionate Share: 0.0003389

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,155,504	\$1,366,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$140,009	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	180,876	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,581	4,479
Total	\$366,466	\$4,479

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$456,712
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,553
Total	\$467,265

PERF Net Pension Liability - Unaudited

SOUTHEASTERN SCHOOL CORPORATION - 996000

Net Pension Liability as of June 30, 2023	\$1,155,504
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	116,368
- Net Difference Between Projected and Actual Investment	(83,969)
- Change of Assumptions	(63,012)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,887
Pension Expense/(Income)	467,265
Contributions	(254,942)
Total Activity in FY 2024	210,597
Net Pension Liability as of June 30, 2024	\$1,366,101

Supplemental Information

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

\$254,942

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$79,610
2026	226,183
2027	67,368
2028	(11,174)
2029	0
Thereafter	0
Total	\$361,987

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,176,395	\$1,366,101	\$692,357

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 997000
 Submission Unit Name: TOWN OF MONON

Wages: \$394,183 Proportionate Share: 0.0000587

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$232,230	\$236,619

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,251	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	31,329	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,681	20,492
Total	\$58,261	\$20,492

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,106
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,760)
Total	\$74,346

PERF Net Pension Liability - Unaudited

TOWN OF MONON - 997000

Net Pension Liability as of June 30, 2023	\$232,230
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,500
- Net Difference Between Projected and Actual Investment	(21,899)
- Change of Assumptions	(12,664)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,746)
Pension Expense/(Income)	74,346
Contributions	(44,148)
Total Activity in FY 2024	4,389
Net Pension Liability as of June 30, 2024	\$236,619

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,148

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,859
2026	30,450
2027	7,395
2028	(1,935)
2029	0
Thereafter	0
Total	\$37,769

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$376,968	\$236,619	\$119,921

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 998000
 Submission Unit Name: FLORA-MONROE PUBLIC LIBRARY

Wages: \$75,764 Proportionate Share: 0.0000113

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$41,293	\$45,550

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,668	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,031	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	465	1,638
Total	\$11,164	\$1,638

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,228
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(274)
Total	\$14,954

PERF Net Pension Liability - Unaudited

FLORA-MONROE PUBLIC LIBRARY - 998000

Net Pension Liability as of June 30, 2023	\$41,293
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,823
- Net Difference Between Projected and Actual Investment	(3,434)
- Change of Assumptions	(2,252)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(348)
Pension Expense/(Income)	14,954
Contributions	(8,486)
Total Activity in FY 2024	4,257
Net Pension Liability as of June 30, 2024	\$45,550

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,486

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,237
2026	6,787
2027	1,875
2028	(373)
2029	0
Thereafter	0
Total	\$9,526

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$72,568	\$45,550	\$23,085

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 999000
 Submission Unit Name: CLAY TOWNSHIP, ST JOSEPH COUNTY

Wages: \$1,888,624 Proportionate Share: 0.0002812

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,083,506	\$1,133,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116,171	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	150,081	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,803	116,734
Total	\$278,055	\$116,734

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$378,954
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(59,554)
Total	\$319,400

PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP, ST JOSEPH COUNTY - 999000

Net Pension Liability as of June 30, 2023	\$1,083,506
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	94,003
- Net Difference Between Projected and Actual Investment	(98,261)
- Change of Assumptions	(59,086)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,477
Pension Expense/(Income)	319,400
Contributions	(211,526)
Total Activity in FY 2024	50,007
Net Pension Liability as of June 30, 2024	\$1,133,513

Supplemental Information

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

\$211,526

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$8,727)
2026	140,033
2027	39,287
2028	(9,272)
2029	0
Thereafter	0
Total	\$161,321

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,805,849	\$1,133,513	\$574,479

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1000000
 Submission Unit Name: THE STARKE COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$370,727 Proportionate Share: 0.0000552

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$189,525	\$222,510

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,805	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	29,461	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,294	919
Total	\$56,560	\$919

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,389
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,753
Total	\$78,142

PERF Net Pension Liability - Unaudited

THE STARKE COUNTY PUBLIC LIBRARY SYSTEM - 1000000

Net Pension Liability as of June 30, 2023	\$189,525
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,927
- Net Difference Between Projected and Actual Investment	(13,979)
- Change of Assumptions	(10,335)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,187)
Pension Expense/(Income)	78,142
Contributions	(38,583)
Total Activity in FY 2024	32,985
Net Pension Liability as of June 30, 2024	\$222,510

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,583

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$10,840
2026	36,388
2027	10,233
2028	(1,820)
2029	0
Thereafter	0
Total	\$55,641

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$354,491	\$222,510	\$112,771

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1001000
 Submission Unit Name: ARGOS PUBLIC LIBRARY

Wages: \$54,078 Proportionate Share: 0.0000081

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$26,117	\$32,651

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,346	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,323	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,201	1,382
Total	\$27,870	\$1,382

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,916
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,974)
Total	\$8,942

PERF Net Pension Liability - Unaudited

ARGOS PUBLIC LIBRARY - 1001000

Net Pension Liability as of June 30, 2023	\$26,117
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,812
- Net Difference Between Projected and Actual Investment	(1,663)
- Change of Assumptions	(1,424)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,924
Pension Expense/(Income)	8,942
Contributions	(6,057)
Total Activity in FY 2024	6,534
Net Pension Liability as of June 30, 2024	\$32,651

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,057

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$16,631
2026	8,321
2027	1,803
2028	(267)
2029	0
Thereafter	0
Total	\$26,488

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$52,018	\$32,651	\$16,548

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1002000
 Submission Unit Name: ALEXANDRIA COMMUNITY SCHOOL CORPORATION

Wages: \$1,593,149 Proportionate Share: 0.0002372

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$921,156	\$956,150

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,994	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	126,597	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,888	43,566
Total	\$251,479	\$43,566

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$319,658
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,993
Total	\$330,651

PERF Net Pension Liability - Unaudited

ALEXANDRIA COMMUNITY SCHOOL CORPORATION - 1002000

Net Pension Liability as of June 30, 2023	\$921,156
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79,147
- Net Difference Between Projected and Actual Investment	(84,535)
- Change of Assumptions	(50,232)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(61,604)
Pension Expense/(Income)	330,651
Contributions	(178,433)
Total Activity in FY 2024	34,994
Net Pension Liability as of June 30, 2024	\$956,150

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,433

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$45,283
2026	138,269
2027	32,183
2028	(7,822)
2029	0
Thereafter	0
Total	\$207,913

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,523,284	\$956,150	\$484,589

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1003000
 Submission Unit Name: BENTON COUNTY HIGHWAY

Wages: \$933,487 Proportionate Share: 0.0001390

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$524,459	\$560,307

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,425	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	74,187	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,710	28,792
Total	\$137,322	\$28,792

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$187,321
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,694)
Total	\$175,627

PERF Net Pension Liability - Unaudited

BENTON COUNTY HIGHWAY - 1003000

Net Pension Liability as of June 30, 2023	\$524,459
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,695
- Net Difference Between Projected and Actual Investment	(46,020)
- Change of Assumptions	(28,600)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,303)
Pension Expense/(Income)	175,627
Contributions	(104,551)
Total Activity in FY 2024	35,848
Net Pension Liability as of June 30, 2024	\$560,307

Supplemental Information

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

\$104,551

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$10,756
2026	81,454
2027	20,902
2028	(4,582)
2029	0
Thereafter	0
Total	\$108,530

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$892,649	\$560,307	\$283,971

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1004000
 Submission Unit Name: SCOTT COUNTY

Wages: \$6,671,933 Proportionate Share: 0.0009933

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,729,094	\$4,003,977

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$410,359	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	530,140	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,207	121,349
Total	\$984,706	\$121,349

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,338,602
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,109
Total	\$1,368,711

PERF Net Pension Liability - Unaudited

SCOTT COUNTY - 1004000

Net Pension Liability as of June 30, 2023	\$3,729,094
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	334,063
- Net Difference Between Projected and Actual Investment	(324,579)
- Change of Assumptions	(203,355)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(153,574)
Pension Expense/(Income)	1,368,711
Contributions	(746,383)
Total Activity in FY 2024	274,883
Net Pension Liability as of June 30, 2024	\$4,003,977

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$746,383

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$138,643
2026	605,758
2027	151,707
2028	(32,751)
2029	0
Thereafter	0
Total	\$863,357

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,378,910	\$4,003,977	\$2,029,267

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1004001

Submission Unit Name: SCOTT COUNTY-SOUTHEASTERN INDIANA SOLID WASTE DIST

Wages: \$306,558

Proportionate Share: 0.0000456

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$173,290	\$183,813

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,839	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	24,337	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,688	7,363
Total	\$47,864	\$7,363

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,452
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,956)
Total	\$57,496

PERF Net Pension Liability - Unaudited

SCOTT COUNTY-SOUTHEASTERN INDIANA SOLID WASTE DIST - 1004001

Net Pension Liability as of June 30, 2023	\$173,290
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,294
- Net Difference Between Projected and Actual Investment	(15,382)
- Change of Assumptions	(9,450)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,224)
Pension Expense/(Income)	57,496
Contributions	(33,211)
Total Activity in FY 2024	10,523
Net Pension Liability as of June 30, 2024	\$183,813

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,211

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$7,037
2026	28,484
2027	6,483
2028	(1,503)
2029	0
Thereafter	0
Total	\$40,501

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$292,840	\$183,813	\$93,159

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1007000
 Submission Unit Name: JOHNSON COUNTY

Wages: \$29,382,705 Proportionate Share: 0.0043745

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$14,978,846	\$17,633,543

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,807,223	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,334,741	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	638,916	0
Total	\$4,780,880	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,895,211
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	519,407
Total	\$6,414,618

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY - 1007000

Net Pension Liability as of June 30, 2023	\$14,978,846
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,500,761
- Net Difference Between Projected and Actual Investment	(1,098,451)
- Change of Assumptions	(816,826)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(61,756)
Pension Expense/(Income)	6,414,618
Contributions	(3,283,649)
Total Activity in FY 2024	2,654,697
Net Pension Liability as of June 30, 2024	\$17,633,543

Supplemental Information

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

\$3,283,649

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,111,656
2026	2,953,712
2027	859,751
2028	(144,239)
2029	0
Thereafter	0
Total	\$4,780,880

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,092,765	\$17,633,543	\$8,936,905

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1008000
 Submission Unit Name: TOWN OF PORTER

Wages: \$1,199,344 Proportionate Share: 0.0001786

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$648,339	\$719,934

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,784	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	95,322	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,579	9,148
Total	\$193,685	\$9,148

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$240,687
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,500
Total	\$261,187

PERF Net Pension Liability - Unaudited

TOWN OF PORTER - 1008000

Net Pension Liability as of June 30, 2023	\$648,339
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,519
- Net Difference Between Projected and Actual Investment	(53,279)
- Change of Assumptions	(35,355)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,150)
Pension Expense/(Income)	261,187
Contributions	(134,327)
Total Activity in FY 2024	71,595
Net Pension Liability as of June 30, 2024	\$719,934

Supplemental Information

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

\$134,327

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$43,518
2026	116,653
2027	30,255
2028	(5,889)
2029	0
Thereafter	0
Total	\$184,537

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,146,958	\$719,934	\$364,872

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1009000
 Submission Unit Name: NORTH NEWTON SCHOOL CORPORATION

Wages: \$1,157,374 Proportionate Share: 0.0001723

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$715,396	\$694,539

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,182	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	91,959	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,466	61,959
Total	\$172,607	\$61,959

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$232,197
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,587)
Total	\$207,610

PERF Net Pension Liability - Unaudited

NORTH NEWTON SCHOOL CORPORATION - 1009000

Net Pension Liability as of June 30, 2023	\$715,396
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,545
- Net Difference Between Projected and Actual Investment	(72,012)
- Change of Assumptions	(39,012)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,366)
Pension Expense/(Income)	207,610
Contributions	(129,622)
Total Activity in FY 2024	(20,857)
Net Pension Liability as of June 30, 2024	\$694,539

Supplemental Information

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

\$129,622

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$9,962
2026	89,150
2027	17,218
2028	(5,682)
2029	0
Thereafter	0
Total	\$110,648

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,106,500	\$694,539	\$352,001

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1010000
 Submission Unit Name: CITY OF CARMEL

Wages: \$26,760,224 Proportionate Share: 0.0039841

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$14,679,206	\$16,059,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,645,939	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,126,379	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	142,305	316,988
Total	\$3,914,623	\$316,988

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,369,096
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,887)
Total	\$5,345,209

PERF Net Pension Liability - Unaudited

CITY OF CARMEL - 1010000

Net Pension Liability as of June 30, 2023	\$14,679,206
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,345,607
- Net Difference Between Projected and Actual Investment	(1,238,135)
- Change of Assumptions	(800,486)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(326,907)
Pension Expense/(Income)	5,345,209
Contributions	(2,944,647)
Total Activity in FY 2024	1,380,641
Net Pension Liability as of June 30, 2024	\$16,059,847

Supplemental Information

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

\$2,944,647

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$622,619
2026	2,470,257
2027	636,123
2028	(131,364)
2029	0
Thereafter	0
Total	\$3,597,635

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,585,640	\$16,059,847	\$8,139,336

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1011000

Submission Unit Name: SCOTT COUNTY SCHOOL DIST 2

Wages: \$6,228,296

Proportionate Share: 0.0009273

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,156,283	\$3,737,932

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$383,093	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	494,915	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	184,893	54,399
Total	\$1,062,901	\$54,399

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,249,658
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135,880
Total	\$1,385,538

PERF Net Pension Liability - Unaudited

SCOTT COUNTY SCHOOL DIST 2 - 1011000

Net Pension Liability as of June 30, 2023	\$3,156,283
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	318,516
- Net Difference Between Projected and Actual Investment	(228,514)
- Change of Assumptions	(172,118)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,880)
Pension Expense/(Income)	1,385,538
Contributions	(695,893)
Total Activity in FY 2024	581,649
Net Pension Liability as of June 30, 2024	\$3,737,932

Supplemental Information

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

\$695,893

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$251,545
2026	602,799
2027	184,733
2028	(30,575)
2029	0
Thereafter	0
Total	\$1,008,502

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,955,062	\$3,737,932	\$1,894,432

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1012000
 Submission Unit Name: PLYMOUTH COMMUNITY SCH CORP

Wages: \$4,710,860 Proportionate Share: 0.0007014

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,631,824	\$2,827,333

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$289,767	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	374,349	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,462	93,556
Total	\$730,578	\$93,556

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$945,228
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,432)
Total	\$940,796

PERF Net Pension Liability - Unaudited

PLYMOUTH COMMUNITY SCH CORP - 1012000

Net Pension Liability as of June 30, 2023	\$2,631,824
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	235,921
- Net Difference Between Projected and Actual Investment	(228,872)
- Change of Assumptions	(143,519)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83,056)
Pension Expense/(Income)	940,796
Contributions	(525,761)
Total Activity in FY 2024	195,509
Net Pension Liability as of June 30, 2024	\$2,827,333

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$525,761

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$132,283
2026	420,799
2027	107,066
2028	(23,126)
2029	0
Thereafter	0
Total	\$637,022

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,504,347	\$2,827,333	\$1,432,928

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1013000
 Submission Unit Name: TIPPECANOE SCHOOL CORPORATION

Wages: \$15,284,341 Proportionate Share: 0.0022756

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$7,715,124	\$9,172,909

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$940,111	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,214,525	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	321,819	3,277
Total	\$2,476,455	\$3,277

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,066,669
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	233,818
Total	\$3,300,487

PERF Net Pension Liability - Unaudited

TIPPECANOE SCHOOL CORPORATION - 1013000

Net Pension Liability as of June 30, 2023	\$7,715,124
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	782,262
- Net Difference Between Projected and Actual Investment	(553,802)
- Change of Assumptions	(420,721)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,216
Pension Expense/(Income)	3,300,487
Contributions	(1,709,657)
Total Activity in FY 2024	1,457,785
Net Pension Liability as of June 30, 2024	\$9,172,909

Supplemental Information

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

\$1,709,657

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$554,131
2026	1,536,320
2027	457,760
2028	(75,033)
2029	0
Thereafter	0
Total	\$2,473,178

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,613,761	\$9,172,909	\$4,648,948

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1014000

Submission Unit Name: COMMUNITY SCHOOL CORPORATION OF EASTERN HANCOCK CO

Wages: \$2,118,314

Proportionate Share: 0.0003154

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,066,212	\$1,271,373

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,300	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	168,334	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,437	2,429
Total	\$332,071	\$2,429

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$425,043
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,245
Total	\$436,288

PERF Net Pension Liability - Unaudited

COMMUNITY SCHOOL CORPORATION OF EASTERN HANCOCK CO - 1014000

Net Pension Liability as of June 30, 2023	\$1,066,212
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108,486
- Net Difference Between Projected and Actual Investment	(76,045)
- Change of Assumptions	(58,143)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,455
Pension Expense/(Income)	436,288
Contributions	(233,880)
Total Activity in FY 2024	205,161
Net Pension Liability as of June 30, 2024	\$1,271,373

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,880

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$63,832
2026	212,941
2027	63,269
2028	(10,400)
2029	0
Thereafter	0
Total	\$329,642

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,025,479	\$1,271,373	\$644,348

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1015000
 Submission Unit Name: CITY OF LAPORTE

Wages: \$5,542,885 Proportionate Share: 0.0008252

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,942,053	\$3,326,369

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$340,912	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	440,423	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,425	53,884
Total	\$803,760	\$53,884

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,112,065
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,017)
Total	\$1,078,048

PERF Net Pension Liability - Unaudited

CITY OF LAPORTE - 1015000

Net Pension Liability as of June 30, 2023	\$2,942,053
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	280,719
- Net Difference Between Projected and Actual Investment	(233,904)
- Change of Assumptions	(160,436)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,023
Pension Expense/(Income)	1,078,048
Contributions	(606,134)
Total Activity in FY 2024	384,316
Net Pension Liability as of June 30, 2024	\$3,326,369

Supplemental Information

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

\$606,134

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$109,699
2026	523,254
2027	144,132
2028	(27,209)
2029	0
Thereafter	0
Total	\$749,876

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,299,383	\$3,326,369	\$1,685,846

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1017000
 Submission Unit Name: PUTNAM COUNTY

Wages: \$8,761,023 Proportionate Share: 0.0013044

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,523,194	\$5,258,017

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$538,883	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	696,179	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,047	8,957
Total	\$1,317,109	\$8,957

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,757,850
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	129,576
Total	\$1,887,426

PERF Net Pension Liability - Unaudited

PUTNAM COUNTY - 1017000

Net Pension Liability as of June 30, 2023	\$4,523,194
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	446,340
- Net Difference Between Projected and Actual Investment	(340,550)
- Change of Assumptions	(246,659)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,117)
Pension Expense/(Income)	1,887,426
Contributions	(965,617)
Total Activity in FY 2024	734,823
Net Pension Liability as of June 30, 2024	\$5,258,017

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$965,617

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$251,256
2026	853,685
2027	246,220
2028	(43,009)
2029	0
Thereafter	0
Total	\$1,308,152

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,376,775	\$5,258,017	\$2,664,830

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1018000
 Submission Unit Name: NOBLE COUNTY LIBRARY

Wages: \$566,142 Proportionate Share: 0.0000843

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$244,583	\$339,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,827	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	44,992	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,437	8,410
Total	\$111,256	\$8,410

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$113,605
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,244
Total	\$120,849

PERF Net Pension Liability - Unaudited

NOBLE COUNTY LIBRARY - 1018000

Net Pension Liability as of June 30, 2023	\$244,583
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,823
- Net Difference Between Projected and Actual Investment	(11,067)
- Change of Assumptions	(13,338)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,319
Pension Expense/(Income)	120,849
Contributions	(63,357)
Total Activity in FY 2024	95,229
Net Pension Liability as of June 30, 2024	\$339,812

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,357

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$21,817
2026	61,357
2027	22,451
2028	(2,779)
2029	0
Thereafter	0
Total	\$102,846

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$541,369	\$339,812	\$172,221

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1019000
 Submission Unit Name: MACONAQUAH SCHOOL CORPORATION

Wages: \$2,695,528 Proportionate Share: 0.0004013

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,524,672	\$1,617,634

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$165,788	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	214,180	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,116	100,943
Total	\$396,084	\$100,943

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$540,804
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,733
Total	\$550,537

PERF Net Pension Liability - Unaudited

MACONAQUAH SCHOOL CORPORATION - 1019000

Net Pension Liability as of June 30, 2023	\$1,524,672
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,594
- Net Difference Between Projected and Actual Investment	(135,279)
- Change of Assumptions	(83,143)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(72,454)
Pension Expense/(Income)	550,537
Contributions	(301,293)
Total Activity in FY 2024	92,962
Net Pension Liability as of June 30, 2024	\$1,617,634

Supplemental Information

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

\$301,293

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$13,427
2026	236,113
2027	58,833
2028	(13,232)
2029	0
Thereafter	0
Total	\$295,141

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,577,123	\$1,617,634	\$819,838

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1020000
 Submission Unit Name: SOUTH DEARBORN COMMUNITY SCH CORP

Wages: \$2,535,509 Proportionate Share: 0.0003775

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,298,442	\$1,521,697

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$155,955	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	201,478	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,004	40,853
Total	\$407,437	\$40,853

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$508,731
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,805)
Total	\$485,926

PERF Net Pension Liability - Unaudited

SOUTH DEARBORN COMMUNITY SCH CORP - 1020000

Net Pension Liability as of June 30, 2023	\$1,298,442
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	129,389
- Net Difference Between Projected and Actual Investment	(96,128)
- Change of Assumptions	(70,807)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,852
Pension Expense/(Income)	485,926
Contributions	(283,977)
Total Activity in FY 2024	223,255
Net Pension Liability as of June 30, 2024	\$1,521,697

Supplemental Information

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

\$283,977

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$69,790
2026	235,707
2027	73,535
2028	(12,448)
2029	0
Thereafter	0
Total	\$366,584

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,424,281	\$1,521,697	\$771,215

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1021000
 Submission Unit Name: EAST NOBLE SCHOOL CORPORATION

Wages: \$6,769,361 Proportionate Share: 0.0010078

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,395,572	\$4,062,427

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$416,349	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	537,879	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	130,809	41,508
Total	\$1,085,037	\$41,508

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,358,142
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,342
Total	\$1,421,484

PERF Net Pension Liability - Unaudited

EAST NOBLE SCHOOL CORPORATION - 1021000

Net Pension Liability as of June 30, 2023	\$3,395,572
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	346,877
- Net Difference Between Projected and Actual Investment	(240,395)
- Change of Assumptions	(185,167)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	78,792
Pension Expense/(Income)	1,421,484
Contributions	(754,736)
Total Activity in FY 2024	666,855
Net Pension Liability as of June 30, 2024	\$4,062,427

Supplemental Information

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

\$754,736

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$203,520
2026	668,145
2027	205,094
2028	(33,230)
2029	0
Thereafter	0
Total	\$1,043,529

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,472,028	\$4,062,427	\$2,058,890

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1022000
 Submission Unit Name: JENNINGS COUNTY SCHOOL CORPORATION

Wages: \$9,646,260 Proportionate Share: 0.0014361

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,306,707	\$5,788,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$593,291	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	766,470	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	96,315	143,691
Total	\$1,456,076	\$143,691

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,935,333
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,046
Total	\$1,994,379

PERF Net Pension Liability - Unaudited

JENNINGS COUNTY SCHOOL CORPORATION - 1022000

Net Pension Liability as of June 30, 2023	\$5,306,707
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	484,718
- Net Difference Between Projected and Actual Investment	(449,842)
- Change of Assumptions	(289,385)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(196,530)
Pension Expense/(Income)	1,994,379
Contributions	(1,061,150)
Total Activity in FY 2024	482,190
Net Pension Liability as of June 30, 2024	\$5,788,897

Supplemental Information

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

\$1,061,150

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$257,586
2026	874,964
2027	227,186
2028	(47,351)
2029	0
Thereafter	0
Total	\$1,312,385

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,222,544	\$5,788,897	\$2,933,887

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1023000
 Submission Unit Name: TOWN OF BAINBRIDGE

Wages: \$420,414 Proportionate Share: 0.0000626

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$201,172	\$252,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,862	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	33,411	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,873	6,008
Total	\$76,146	\$6,008

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,048
Total	\$114,410

PERF Net Pension Liability - Unaudited

TOWN OF BAINBRIDGE - 1023000

Net Pension Liability as of June 30, 2023	\$201,172
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,746
- Net Difference Between Projected and Actual Investment	(12,698)
- Change of Assumptions	(10,970)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,234)
Pension Expense/(Income)	114,410
Contributions	(47,086)
Total Activity in FY 2024	51,168
Net Pension Liability as of June 30, 2024	\$252,340

Supplemental Information

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

\$47,086

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$16,099
2026	42,026
2027	14,076
2028	(2,063)
2029	0
Thereafter	0
Total	\$70,138

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$402,013	\$252,340	\$127,889

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1024000
 Submission Unit Name: PUTNAM COUNTY PUBLIC LIBRARY

Wages: \$479,843 Proportionate Share: 0.0000714

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$274,229	\$287,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,497	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	38,107	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,832	11,302
Total	\$74,436	\$11,302

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$96,221
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,308)
Total	\$94,913

PERF Net Pension Liability - Unaudited

PUTNAM COUNTY PUBLIC LIBRARY - 1024000

Net Pension Liability as of June 30, 2023	\$274,229
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,886
- Net Difference Between Projected and Actual Investment	(24,747)
- Change of Assumptions	(14,954)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,772)
Pension Expense/(Income)	94,913
Contributions	(53,743)
Total Activity in FY 2024	13,583
Net Pension Liability as of June 30, 2024	\$287,812

Supplemental Information

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

\$53,743

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$12,012
2026	43,376
2027	10,100
2028	(2,354)
2029	0
Thereafter	0
Total	\$63,134

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$458,526	\$287,812	\$145,867

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1025000
 Submission Unit Name: DEARBORN COUNTY

Wages: \$12,366,731 Proportionate Share: 0.0018412

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,658,794	\$7,421,849

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$760,649	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	982,678	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	81,947	99,595
Total	\$1,825,274	\$99,595

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,481,258
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,102
Total	\$2,485,360

PERF Net Pension Liability - Unaudited

DEARBORN COUNTY - 1025000

Net Pension Liability as of June 30, 2023	\$6,658,794
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	624,412
- Net Difference Between Projected and Actual Investment	(543,536)
- Change of Assumptions	(363,117)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(69,667)
Pension Expense/(Income)	2,485,360
Contributions	(1,370,397)
Total Activity in FY 2024	763,055
Net Pension Liability as of June 30, 2024	\$7,421,849

Supplemental Information

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

\$1,370,397

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$302,818
2026	1,171,116
2027	312,454
2028	(60,709)
2029	0
Thereafter	0
Total	\$1,725,679

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,824,071	\$7,421,849	\$3,761,488

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1025001

Submission Unit Name: DEARBORN COUNTY - SOLID WASTE MANAGEMENT DISTRICT

Wages: \$365,116

Proportionate Share: 0.0000544

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$194,466	\$219,286

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,474	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	29,034	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,340	1,552
Total	\$58,848	\$1,552

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$73,311
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,659
Total	\$77,970

PERF Net Pension Liability - Unaudited

DEARBORN COUNTY - SOLID WASTE MANAGEMENT DISTRICT - 1025001

Net Pension Liability as of June 30, 2023	\$194,466
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,495
- Net Difference Between Projected and Actual Investment	(15,538)
- Change of Assumptions	(10,605)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,781)
Pension Expense/(Income)	77,970
Contributions	(38,721)
Total Activity in FY 2024	24,820
Net Pension Liability as of June 30, 2024	\$219,286

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,721

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$13,465
2026	36,428
2027	9,196
2028	(1,793)
2029	0
Thereafter	0
Total	\$57,296

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$349,353	\$219,286	\$111,137

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1026000
 Submission Unit Name: GRANT COUNTY

Wages: \$12,052,987 Proportionate Share: 0.0017945

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,116,689	\$7,233,602

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$741,356	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	957,754	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	155,542	177,617
Total	\$1,854,652	\$177,617

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,418,324
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,242)
Total	\$2,392,082

PERF Net Pension Liability - Unaudited

GRANT COUNTY - 1026000

Net Pension Liability as of June 30, 2023	\$6,116,689
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	616,211
- Net Difference Between Projected and Actual Investment	(444,208)
- Change of Assumptions	(333,555)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	209,616
Pension Expense/(Income)	2,392,082
Contributions	(1,323,233)
Total Activity in FY 2024	1,116,913
Net Pension Liability as of June 30, 2024	\$7,233,602

Supplemental Information

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

\$1,323,233

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$222,513
2026	1,161,839
2027	351,852
2028	(59,169)
2029	0
Thereafter	0
Total	\$1,677,035

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,524,167	\$7,233,602	\$3,666,082

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1027000
 Submission Unit Name: TOWN OF LOWELL

Wages: \$1,820,550 Proportionate Share: 0.0002710

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$961,038	\$1,092,397

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,957	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	144,637	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,726	88,007
Total	\$260,320	\$88,007

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$365,208
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(96,155)
Total	\$269,053

PERF Net Pension Liability - Unaudited

TOWN OF LOWELL - 1027000

Net Pension Liability as of June 30, 2023	\$961,038
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	92,294
- Net Difference Between Projected and Actual Investment	(75,635)
- Change of Assumptions	(52,407)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,266
Pension Expense/(Income)	269,053
Contributions	(199,212)
Total Activity in FY 2024	131,359
Net Pension Liability as of June 30, 2024	\$1,092,397

Supplemental Information

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

\$199,212

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(26,676)
2026	159,875
2027	48,050
2028	(8,936)
2029	0
Thereafter	0
Total	\$172,313

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,740,345	\$1,092,397	\$553,641

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1028000
 Submission Unit Name: MIAMI COUNTY

Wages: \$7,507,172 Proportionate Share: 0.0011177

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,705,095	\$4,505,432

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$461,752	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	596,535	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	206,426	51,776
Total	\$1,264,713	\$51,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,506,247
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,021
Total	\$1,601,268

PERF Net Pension Liability - Unaudited

MIAMI COUNTY - 1028000

Net Pension Liability as of June 30, 2023	\$3,705,095
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	385,947
- Net Difference Between Projected and Actual Investment	(252,683)
- Change of Assumptions	(202,046)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	103,700
Pension Expense/(Income)	1,601,268
Contributions	(835,849)
Total Activity in FY 2024	800,337
Net Pension Liability as of June 30, 2024	\$4,505,432

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$835,849

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$265,194
2026	749,274
2027	235,321
2028	(36,852)
2029	0
Thereafter	0
Total	\$1,212,937

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,177,799	\$4,505,432	\$2,283,410

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1029000
 Submission Unit Name: TOWN OF REMINGTON

Wages: \$479,787 Proportionate Share: 0.0000714

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$241,406	\$287,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,497	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	38,107	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,425	16,713
Total	\$79,029	\$16,713

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$96,221
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,295)
Total	\$93,926

PERF Net Pension Liability - Unaudited

TOWN OF REMINGTON - 1029000

Net Pension Liability as of June 30, 2023	\$241,406
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,558
- Net Difference Between Projected and Actual Investment	(17,224)
- Change of Assumptions	(13,164)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,046
Pension Expense/(Income)	93,926
Contributions	(53,736)
Total Activity in FY 2024	46,406
Net Pension Liability as of June 30, 2024	\$287,812

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,736

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$8,378
2026	41,822
2027	14,470
2028	(2,354)
2029	0
Thereafter	0
Total	\$62,316

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$458,526	\$287,812	\$145,867

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1030000
 Submission Unit Name: TOWN OF BROOKVILLE

Wages: \$1,124,747 Proportionate Share: 0.0001675

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$631,045	\$675,190

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,199	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	89,397	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,778	24,919
Total	\$167,374	\$24,919

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$225,728
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,559)
Total	\$218,169

PERF Net Pension Liability - Unaudited

TOWN OF BROOKVILLE - 1030000

Net Pension Liability as of June 30, 2023	\$631,045
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,288
- Net Difference Between Projected and Actual Investment	(55,240)
- Change of Assumptions	(34,412)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,689)
Pension Expense/(Income)	218,169
Contributions	(125,971)
Total Activity in FY 2024	44,145
Net Pension Liability as of June 30, 2024	\$675,190

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,971

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$20,380
2026	102,288
2027	25,310
2028	(5,523)
2029	0
Thereafter	0
Total	\$142,455

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,075,675	\$675,190	\$342,195

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1031000
 Submission Unit Name: CITY OF COLUMBIA CITY

Wages: \$4,552,681 Proportionate Share: 0.0006778

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,405,594	\$2,732,202

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$280,017	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	361,753	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,111	37,403
Total	\$661,881	\$37,403

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$913,424
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,335)
Total	\$911,089

PERF Net Pension Liability - Unaudited

CITY OF COLUMBIA CITY - 1031000

Net Pension Liability as of June 30, 2023	\$2,405,594
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	230,799
- Net Difference Between Projected and Actual Investment	(189,616)
- Change of Assumptions	(131,182)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,413
Pension Expense/(Income)	911,089
Contributions	(497,895)
Total Activity in FY 2024	326,608
Net Pension Liability as of June 30, 2024	\$2,732,202

Supplemental Information

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

\$497,895

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$106,178
2026	420,800
2027	119,848
2028	(22,348)
2029	0
Thereafter	0
Total	\$624,478

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,352,789	\$2,732,202	\$1,384,715

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1032000
 Submission Unit Name: CITY OF GREENWOOD

Wages: \$10,940,679 Proportionate Share: 0.0016289

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,683,992	\$6,566,071

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$672,942	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	869,370	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	110,859	112,837
Total	\$1,653,171	\$112,837

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,195,156
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,554
Total	\$2,220,710

PERF Net Pension Liability - Unaudited

CITY OF GREENWOOD - 1032000

Net Pension Liability as of June 30, 2023	\$5,683,992
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	556,649
- Net Difference Between Projected and Actual Investment	(433,417)
- Change of Assumptions	(309,959)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,404
Pension Expense/(Income)	2,220,710
Contributions	(1,225,308)
Total Activity in FY 2024	882,079
Net Pension Liability as of June 30, 2024	\$6,566,071

Supplemental Information

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

\$1,225,308

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$260,715
2026	1,026,863
2027	306,465
2028	(53,709)
2029	0
Thereafter	0
Total	\$1,540,334

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,460,694	\$6,566,071	\$3,327,769

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1033000
 Submission Unit Name: CITY OF NEW ALBANY

Wages: \$7,667,467 Proportionate Share: 0.0011415

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,226,025	\$4,601,369

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$471,584	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	609,237	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,657	130,473
Total	\$1,101,478	\$130,473

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,538,321
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,611)
Total	\$1,486,710

PERF Net Pension Liability - Unaudited

CITY OF NEW ALBANY - 1033000

Net Pension Liability as of June 30, 2023	\$4,226,025
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	385,121
- Net Difference Between Projected and Actual Investment	(359,379)
- Change of Assumptions	(230,453)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,228)
Pension Expense/(Income)	1,486,710
Contributions	(836,427)
Total Activity in FY 2024	375,344
Net Pension Liability as of June 30, 2024	\$4,601,369

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$836,427

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$143,756
2026	686,711
2027	178,176
2028	(37,638)
2029	0
Thereafter	0
Total	\$971,005

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,330,641	\$4,601,369	\$2,332,033

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1033001
 Submission Unit Name: CITY OF NEW ALBANY-FLOOD CONTROL DISTRICT

Wages: \$387,040 Proportionate Share: 0.0000576

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$163,055	\$232,185

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,796	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	30,742	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,613	5,115
Total	\$81,151	\$5,115

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,624
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,343
Total	\$81,967

PERF Net Pension Liability - Unaudited

CITY OF NEW ALBANY-FLOOD CONTROL DISTRICT - 1033001

Net Pension Liability as of June 30, 2023	\$163,055
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,460
- Net Difference Between Projected and Actual Investment	(6,631)
- Change of Assumptions	(8,892)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,574
Pension Expense/(Income)	81,967
Contributions	(43,348)
Total Activity in FY 2024	69,130
Net Pension Liability as of June 30, 2024	\$232,185

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,348

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$15,498
2026	46,546
2027	15,891
2028	(1,899)
2029	0
Thereafter	0
Total	\$76,036

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$369,904	\$232,185	\$117,674

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1035000
 Submission Unit Name: TOWN OF ROACHDALE

Wages: \$281,495 Proportionate Share: 0.0000419

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$140,820	\$168,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,310	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	22,363	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,744	2,841
Total	\$46,417	\$2,841

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,466
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,126
Total	\$59,592

PERF Net Pension Liability - Unaudited

TOWN OF ROACHDALE - 1035000

Net Pension Liability as of June 30, 2023	\$140,820
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,429
- Net Difference Between Projected and Actual Investment	(9,913)
- Change of Assumptions	(7,679)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,176
Pension Expense/(Income)	59,592
Contributions	(31,527)
Total Activity in FY 2024	28,078
Net Pension Liability as of June 30, 2024	\$168,898

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,527

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$8,911
2026	27,444
2027	8,602
2028	(1,381)
2029	0
Thereafter	0
Total	\$43,576

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$269,079	\$168,898	\$85,600

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1038000

Submission Unit Name: RIVER FOREST COMMUNITY SCHOOL CORPORATION

Wages: \$2,903,433

Proportionate Share: 0.0004323

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,175,268	\$1,742,595

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$178,595	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	230,726	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	193,036	17,991
Total	\$602,357	\$17,991

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$582,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,725
Total	\$621,306

PERF Net Pension Liability - Unaudited

RIVER FOREST COMMUNITY SCHOOL CORPORATION - 1038000

Net Pension Liability as of June 30, 2023	\$1,175,268
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	154,549
- Net Difference Between Projected and Actual Investment	(38,649)
- Change of Assumptions	(64,090)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	218,266
Pension Expense/(Income)	621,306
Contributions	(324,055)
Total Activity in FY 2024	567,327
Net Pension Liability as of June 30, 2024	\$1,742,595

Supplemental Information

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

\$324,055

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$132,052
2026	341,079
2027	125,488
2028	(14,253)
2029	0
Thereafter	0
Total	\$584,366

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,776,204	\$1,742,595	\$883,169

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1039000
 Submission Unit Name: INDIANA 15 REGIONAL PLANNING COMMISSION

Wages: \$341,802 Proportionate Share: 0.0000509

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$184,937	\$205,177

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,028	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	27,166	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,069	3,017
Total	\$50,263	\$3,017

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,594
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,744
Total	\$74,338

PERF Net Pension Liability - Unaudited

INDIANA 15 REGIONAL PLANNING COMMISSION - 1039000

Net Pension Liability as of June 30, 2023	\$184,937
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,244
- Net Difference Between Projected and Actual Investment	(15,222)
- Change of Assumptions	(10,085)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,779)
Pension Expense/(Income)	74,338
Contributions	(37,256)
Total Activity in FY 2024	20,240
Net Pension Liability as of June 30, 2024	\$205,177

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,256

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$8,814
2026	31,707
2027	8,404
2028	(1,679)
2029	0
Thereafter	0
Total	\$47,246

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$326,877	\$205,177	\$103,986

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1041000
 Submission Unit Name: CITY OF LAWRENCE

Wages: \$7,909,593 Proportionate Share: 0.0011776

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,300,141	\$4,746,888

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$486,498	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	628,504	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,069	117,209
Total	\$1,185,071	\$117,209

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,586,970
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,951
Total	\$1,642,921

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCE - 1041000

Net Pension Liability as of June 30, 2023	\$4,300,141
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	398,519
- Net Difference Between Projected and Actual Investment	(357,100)
- Change of Assumptions	(234,495)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(129,222)
Pension Expense/(Income)	1,642,921
Contributions	(873,876)
Total Activity in FY 2024	446,747
Net Pension Liability as of June 30, 2024	\$4,746,888

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$873,876

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$195,234
2026	717,616
2027	193,841
2028	(38,829)
2029	0
Thereafter	0
Total	\$1,067,862

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,562,473	\$4,746,888	\$2,405,783

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1041001
 Submission Unit Name: CITY OF LAWRENCE-FORT HARRISON REUSE AUTHORITY

Wages: \$82,425 Proportionate Share: 0.0000123

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$44,117	\$49,581

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,081	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,565	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	517	13,214
Total	\$12,163	\$13,214

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,576
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,148)
Total	\$7,428

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCE-FORT HARRISON REUSE AUTHORITY - 1041001

Net Pension Liability as of June 30, 2023	\$44,117
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,178
- Net Difference Between Projected and Actual Investment	(3,547)
- Change of Assumptions	(2,406)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,043
Pension Expense/(Income)	7,428
Contributions	(9,232)
Total Activity in FY 2024	5,464
Net Pension Liability as of June 30, 2024	\$49,581

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,232

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$6,957)
2026	4,162
2027	2,150
2028	(406)
2029	0
Thereafter	0
Total	(\$1,051)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$78,990	\$49,581	\$25,128

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1042000
 Submission Unit Name: TOWN OF LIBERTY

Wages: \$667,458 Proportionate Share: 0.0000994

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$358,933	\$400,680

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,065	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	53,051	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,036	5,624
Total	\$107,152	\$5,624

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$133,955
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,488
Total	\$141,443

PERF Net Pension Liability - Unaudited

TOWN OF LIBERTY - 1042000

Net Pension Liability as of June 30, 2023	\$358,933
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,721
- Net Difference Between Projected and Actual Investment	(29,217)
- Change of Assumptions	(19,573)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,881)
Pension Expense/(Income)	141,443
Contributions	(74,746)
Total Activity in FY 2024	41,747
Net Pension Liability as of June 30, 2024	\$400,680

Supplemental Information

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

\$74,746

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$21,021
2026	66,698
2027	17,086
2028	(3,277)
2029	0
Thereafter	0
Total	\$101,528

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$638,341	\$400,680	\$203,070

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1043000
 Submission Unit Name: SO DEARBORN REGIONAL SEWER DISTRICT

Wages: \$427,279 Proportionate Share: 0.0000636

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$232,936	\$256,371

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,275	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	33,944	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,606	19,199
Total	\$62,825	\$19,199

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,709
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,509)
Total	\$57,200

PERF Net Pension Liability - Unaudited

SO DEARBORN REGIONAL SEWER DISTRICT - 1043000

Net Pension Liability as of June 30, 2023	\$232,936
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,509
- Net Difference Between Projected and Actual Investment	(19,446)
- Change of Assumptions	(12,702)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,729
Pension Expense/(Income)	57,200
Contributions	(47,855)
Total Activity in FY 2024	23,435
Net Pension Liability as of June 30, 2024	\$256,371

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,855

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$687)
2026	35,910
2027	10,500
2028	(2,097)
2029	0
Thereafter	0
Total	\$43,626

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$408,435	\$256,371	\$129,932

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1044000
 Submission Unit Name: CITY OF MUNCIE

Wages: \$14,045,199 Proportionate Share: 0.0020911

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$7,355,838	\$8,429,192

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$863,890	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,116,054	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	164,317	0
Total	\$2,144,261	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,818,031
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	171,439
Total	\$2,989,470

PERF Net Pension Liability - Unaudited

CITY OF MUNCIE - 1044000

Net Pension Liability as of June 30, 2023	\$7,355,838
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	713,392
- Net Difference Between Projected and Actual Investment	(569,924)
- Change of Assumptions	(401,128)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(132,682)
Pension Expense/(Income)	2,989,470
Contributions	(1,525,774)
Total Activity in FY 2024	1,073,354
Net Pension Liability as of June 30, 2024	\$8,429,192

Supplemental Information

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

\$1,525,774

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$461,730
2026	1,374,949
2027	376,530
2028	(68,948)
2029	0
Thereafter	0
Total	\$2,144,261

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,428,913	\$8,429,192	\$4,272,023

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1045000
 Submission Unit Name: TOWN OF WATERLOO

Wages: \$925,709 Proportionate Share: 0.0001378

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$496,224	\$555,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,929	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	73,546	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,544	21,954
Total	\$138,019	\$21,954

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$185,704
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,419)
Total	\$179,285

PERF Net Pension Liability - Unaudited

TOWN OF WATERLOO - 1045000

Net Pension Liability as of June 30, 2023	\$496,224
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,776
- Net Difference Between Projected and Actual Investment	(40,190)
- Change of Assumptions	(27,060)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,386
Pension Expense/(Income)	179,285
Contributions	(100,951)
Total Activity in FY 2024	59,246
Net Pension Liability as of June 30, 2024	\$555,470

Supplemental Information

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

\$100,951

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$16,879
2026	80,370
2027	23,359
2028	(4,543)
2029	0
Thereafter	0
Total	\$116,065

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$884,943	\$555,470	\$281,519

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1046000
 Submission Unit Name: GREATER JASPER CONSOLIDATED SCHOOLS

Wages: \$4,537,443 Proportionate Share: 0.0006755

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,277,126	\$2,722,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$279,067	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	360,525	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,666	20,521
Total	\$717,258	\$20,521

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$910,325
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,030)
Total	\$898,295

PERF Net Pension Liability - Unaudited

GREATER JASPER CONSOLIDATED SCHOOLS - 1046000

Net Pension Liability as of June 30, 2023	\$2,277,126
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	232,478
- Net Difference Between Projected and Actual Investment	(161,399)
- Change of Assumptions	(124,176)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	104,374
Pension Expense/(Income)	898,295
Contributions	(503,768)
Total Activity in FY 2024	445,804
Net Pension Liability as of June 30, 2024	\$2,722,930

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$503,768

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$124,563
2026	457,538
2027	136,909
2028	(22,273)
2029	0
Thereafter	0
Total	\$696,737

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,338,019	\$2,722,930	\$1,380,016

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1047000
 Submission Unit Name: DELPHI COMMUNITY SCHOOL CORP

Wages: \$1,324,832 Proportionate Share: 0.0001972

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$698,808	\$794,910

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,469	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	105,249	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,907	3,140
Total	\$194,625	\$3,140

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$265,753
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,181)
Total	\$262,572

PERF Net Pension Liability - Unaudited

DELPHI COMMUNITY SCHOOL CORP - 1047000

Net Pension Liability as of June 30, 2023	\$698,808
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,172
- Net Difference Between Projected and Actual Investment	(54,920)
- Change of Assumptions	(38,107)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,766
Pension Expense/(Income)	262,572
Contributions	(148,381)
Total Activity in FY 2024	96,102
Net Pension Liability as of June 30, 2024	\$794,910

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$148,381

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$34,969
2026	127,332
2027	35,685
2028	(6,501)
2029	0
Thereafter	0
Total	\$191,485

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,266,406	\$794,910	\$402,871

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1048000
 Submission Unit Name: DALEVILLE COMMUNITY SCHOOLS

Wages: \$1,041,596 Proportionate Share: 0.0001551

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$665,279	\$625,206

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,076	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	82,779	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,353	59,913
Total	\$187,208	\$59,913

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$209,018
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,445
Total	\$216,463

PERF Net Pension Liability - Unaudited

DALEVILLE COMMUNITY SCHOOLS - 1048000

Net Pension Liability as of June 30, 2023	\$665,279
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,465
- Net Difference Between Projected and Actual Investment	(69,705)
- Change of Assumptions	(36,279)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(84,358)
Pension Expense/(Income)	216,463
Contributions	(116,659)
Total Activity in FY 2024	(40,073)
Net Pension Liability as of June 30, 2024	\$625,206

Supplemental Information

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

\$116,659

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$32,401
2026	87,350
2027	12,658
2028	(5,114)
2029	0
Thereafter	0
Total	\$127,295

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$996,042	\$625,206	\$316,862

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1049000

Submission Unit Name: SALEM COMMUNITY SCHOOLS-WASHINGTON COUNTY

Wages: \$3,363,010

Proportionate Share: 0.0005007

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,775,961	\$2,018,314

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$206,853	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	267,232	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,541	89,140
Total	\$512,626	\$89,140

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$674,759
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,038)
Total	\$657,721

PERF Net Pension Liability - Unaudited

SALEM COMMUNITY SCHOOLS-WASHINGTON COUNTY - 1049000

Net Pension Liability as of June 30, 2023	\$1,775,961
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	170,517
- Net Difference Between Projected and Actual Investment	(139,823)
- Change of Assumptions	(96,847)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,510
Pension Expense/(Income)	657,721
Contributions	(369,725)
Total Activity in FY 2024	242,353
Net Pension Liability as of June 30, 2024	\$2,018,314

Supplemental Information

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

\$369,725

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$62,476
2026	288,472
2027	89,046
2028	(16,508)
2029	0
Thereafter	0
Total	\$423,486

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,215,464	\$2,018,314	\$1,022,907

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1050000
 Submission Unit Name: TOWN OF CLOVERDALE

Wages: \$637,944 Proportionate Share: 0.0000950

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$329,993	\$382,944

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,247	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	50,703	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,446	5,571
Total	\$96,396	\$5,571

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$128,025
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,588
Total	\$145,613

PERF Net Pension Liability - Unaudited

TOWN OF CLOVERDALE - 1050000

Net Pension Liability as of June 30, 2023	\$329,993
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,495
- Net Difference Between Projected and Actual Investment	(24,932)
- Change of Assumptions	(17,995)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,780)
Pension Expense/(Income)	145,613
Contributions	(71,450)
Total Activity in FY 2024	52,951
Net Pension Liability as of June 30, 2024	\$382,944

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,450

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$14,209
2026	61,678
2027	18,071
2028	(3,133)
2029	0
Thereafter	0
Total	\$90,825

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$610,084	\$382,944	\$194,081

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1051000
 Submission Unit Name: GEORGETOWN TOWNSHIP, FLOYD COUNTY

Wages: \$21,500 Proportionate Share: 0.0000032

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$14,823	\$12,899

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,322	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,708	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	251	1,950
Total	\$3,281	\$1,950

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,312
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(307)
Total	\$4,005

PERF Net Pension Liability - Unaudited

GEORGETOWN TOWNSHIP, FLOYD COUNTY - 1051000

Net Pension Liability as of June 30, 2023	\$14,823
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,019
- Net Difference Between Projected and Actual Investment	(1,690)
- Change of Assumptions	(808)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,042)
Pension Expense/(Income)	4,005
Contributions	(2,408)
Total Activity in FY 2024	(1,924)
Net Pension Liability as of June 30, 2024	\$12,899

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,408

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(147)
2026	1,469
2027	114
2028	(105)
2029	0
Thereafter	0
Total	\$1,331

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,550	\$12,899	\$6,537

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1052000
 Submission Unit Name: WARRICK COUNTY AUDITOR

Wages: \$11,986,365 Proportionate Share: 0.0017845

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,625,619	\$7,193,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$737,225	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	952,417	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,455	166,465
Total	\$1,787,097	\$166,465

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,404,847
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,409
Total	\$2,429,256

PERF Net Pension Liability - Unaudited

WARRICK COUNTY AUDITOR - 1052000

Net Pension Liability as of June 30, 2023	\$6,625,619
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	601,667
- Net Difference Between Projected and Actual Investment	(566,193)
- Change of Assumptions	(361,308)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(218,113)
Pension Expense/(Income)	2,429,256
Contributions	(1,317,636)
Total Activity in FY 2024	567,673
Net Pension Liability as of June 30, 2024	\$7,193,292

Supplemental Information

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

\$1,317,636

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$299,639
2026	1,101,908
2027	277,924
2028	(58,839)
2029	0
Thereafter	0
Total	\$1,620,632

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,459,947	\$7,193,292	\$3,645,653

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1054000
 Submission Unit Name: KNOX COUNTY

Wages: \$10,102,129 Proportionate Share: 0.0015040

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,095,652	\$6,062,601

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$621,343	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	802,709	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	161,492	12,081
Total	\$1,585,544	\$12,081

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,026,837
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,185
Total	\$2,083,022

PERF Net Pension Liability - Unaudited

KNOX COUNTY - 1054000

Net Pension Liability as of June 30, 2023	\$5,095,652
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	517,088
- Net Difference Between Projected and Actual Investment	(365,228)
- Change of Assumptions	(277,876)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135,876
Pension Expense/(Income)	2,083,022
Contributions	(1,125,933)
Total Activity in FY 2024	966,949
Net Pension Liability as of June 30, 2024	\$6,062,601

Supplemental Information

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

\$1,125,933

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$306,596
2026	1,014,222
2027	302,235
2028	(49,590)
2029	0
Thereafter	0
Total	\$1,573,463

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,658,594	\$6,062,601	\$3,072,604

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1055000
 Submission Unit Name: CITY OF NEW HAVEN

Wages: \$4,234,328 Proportionate Share: 0.0006304

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,317,714	\$2,541,133

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$260,435	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	336,455	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,554	83,644
Total	\$636,444	\$83,644

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$849,547
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,646)
Total	\$823,901

PERF Net Pension Liability - Unaudited

CITY OF NEW HAVEN - 1055000

Net Pension Liability as of June 30, 2023	\$2,317,714
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	213,015
- Net Difference Between Projected and Actual Investment	(194,771)
- Change of Assumptions	(126,390)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,898)
Pension Expense/(Income)	823,901
Contributions	(471,438)
Total Activity in FY 2024	223,419
Net Pension Liability as of June 30, 2024	\$2,541,133

Supplemental Information

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

\$471,438

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$72,969
2026	398,249
2027	102,368
2028	(20,786)
2029	0
Thereafter	0
Total	\$552,800

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,048,389	\$2,541,133	\$1,287,879

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1056000
 Submission Unit Name: TOWN OF NEW WHITELAND

Wages: \$1,161,411 Proportionate Share: 0.0001729

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$592,928	\$696,957

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,430	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	92,280	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,162	20,100
Total	\$183,872	\$20,100

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$233,005
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(815)
Total	\$232,190

PERF Net Pension Liability - Unaudited

TOWN OF NEW WHITELAND - 1056000

Net Pension Liability as of June 30, 2023	\$592,928
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,299
- Net Difference Between Projected and Actual Investment	(43,621)
- Change of Assumptions	(32,334)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,305
Pension Expense/(Income)	232,190
Contributions	(129,810)
Total Activity in FY 2024	104,029
Net Pension Liability as of June 30, 2024	\$696,957

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,810

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$27,932
2026	107,672
2027	33,868
2028	(5,700)
2029	0
Thereafter	0
Total	\$163,772

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,110,353	\$696,957	\$353,227

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1057000
 Submission Unit Name: CENTER TOWNSHIP, HOWARD COUNTY

Wages: \$584,388 Proportionate Share: 0.0000870

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$315,875	\$350,696

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,942	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	46,433	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,765	6,913
Total	\$95,140	\$6,913

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,244
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,244
Total	\$119,488

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, HOWARD COUNTY - 1057000

Net Pension Liability as of June 30, 2023	\$315,875
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,479
- Net Difference Between Projected and Actual Investment	(25,967)
- Change of Assumptions	(17,225)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,502)
Pension Expense/(Income)	119,488
Contributions	(65,452)
Total Activity in FY 2024	34,821
Net Pension Liability as of June 30, 2024	\$350,696

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,452

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$17,772
2026	58,589
2027	14,735
2028	(2,869)
2029	0
Thereafter	0
Total	\$88,227

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$558,709	\$350,696	\$177,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1058000
 Submission Unit Name: BENTON COMMUNITY SCHOOL CORP

Wages: \$3,611,415 Proportionate Share: 0.0005377

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,996,897	\$2,167,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$222,138	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	286,979	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,719	109,282
Total	\$551,836	\$109,282

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$724,621
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,902)
Total	\$703,719

PERF Net Pension Liability - Unaudited

BENTON COMMUNITY SCHOOL CORP - 1058000

Net Pension Liability as of June 30, 2023	\$1,996,897
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	181,282
- Net Difference Between Projected and Actual Investment	(170,715)
- Change of Assumptions	(108,895)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,360)
Pension Expense/(Income)	703,719
Contributions	(404,467)
Total Activity in FY 2024	170,564
Net Pension Liability as of June 30, 2024	\$2,167,461

Supplemental Information

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

\$404,467

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$67,175
2026	308,005
2027	85,104
2028	(17,730)
2029	0
Thereafter	0
Total	\$442,554

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,453,076	\$2,167,461	\$1,098,497

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1059000
 Submission Unit Name: NEW ALBANY TWP TRUSTEES OFFICE

Wages: \$150,315 Proportionate Share: 0.0000224

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$78,351	\$90,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,254	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,955	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,183	722
Total	\$25,392	\$722

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,187
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,063
Total	\$31,250

PERF Net Pension Liability - Unaudited

NEW ALBANY TWP TRUSTEES OFFICE - 1059000

Net Pension Liability as of June 30, 2023	\$78,351
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,651
- Net Difference Between Projected and Actual Investment	(6,003)
- Change of Assumptions	(4,273)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	153
Pension Expense/(Income)	31,250
Contributions	(16,835)
Total Activity in FY 2024	11,943
Net Pension Liability as of June 30, 2024	\$90,294

Supplemental Information

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

\$16,835

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$5,361
2026	15,859
2027	4,188
2028	(738)
2029	0
Thereafter	0
Total	\$24,670

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$143,851	\$90,294	\$45,762

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1060000
 Submission Unit Name: SPENCER COUNTY

Wages: \$4,473,850 Proportionate Share: 0.0006661

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,383,712	\$2,685,039

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$275,184	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	355,508	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,189	36,636
Total	\$646,881	\$36,636

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$897,657
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,554)
Total	\$872,103

PERF Net Pension Liability - Unaudited

SPENCER COUNTY - 1060000

Net Pension Liability as of June 30, 2023	\$2,383,712
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	226,414
- Net Difference Between Projected and Actual Investment	(190,845)
- Change of Assumptions	(129,989)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,808
Pension Expense/(Income)	872,103
Contributions	(487,164)
Total Activity in FY 2024	301,327
Net Pension Liability as of June 30, 2024	\$2,685,039

Supplemental Information

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

\$487,164

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$95,553
2026	421,900
2027	114,755
2028	(21,963)
2029	0
Thereafter	0
Total	\$610,245

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,277,652	\$2,685,039	\$1,360,812

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1060001
 Submission Unit Name: SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$206,334 Proportionate Share: 0.0000307

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$113,292	\$123,751

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,683	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,385	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,574	3,131
Total	\$31,642	\$3,131

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,372
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(576)
Total	\$40,796

PERF Net Pension Liability - Unaudited

SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1060001

Net Pension Liability as of June 30, 2023	\$113,292
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,365
- Net Difference Between Projected and Actual Investment	(9,582)
- Change of Assumptions	(6,178)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,832)
Pension Expense/(Income)	40,796
Contributions	(23,110)
Total Activity in FY 2024	10,459
Net Pension Liability as of June 30, 2024	\$123,751

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,110

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$4,998
2026	19,567
2027	4,958
2028	(1,012)
2029	0
Thereafter	0
Total	\$28,511

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$197,153	\$123,751	\$62,719

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1061000
 Submission Unit Name: EASTBROOK COMMUNITY SCHOOL CORP

Wages: \$2,730,450 Proportionate Share: 0.0004065

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,459,733	\$1,638,595

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$167,936	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	216,956	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,925	16,996
Total	\$436,817	\$16,996

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$547,812
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,236
Total	\$595,048

PERF Net Pension Liability - Unaudited

EASTBROOK COMMUNITY SCHOOL CORP - 1061000

Net Pension Liability as of June 30, 2023	\$1,459,733
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	138,070
- Net Difference Between Projected and Actual Investment	(117,619)
- Change of Assumptions	(79,602)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,225)
Pension Expense/(Income)	595,048
Contributions	(305,810)
Total Activity in FY 2024	178,862
Net Pension Liability as of June 30, 2024	\$1,638,595

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$305,810

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$104,222
2026	258,013
2027	70,990
2028	(13,404)
2029	0
Thereafter	0
Total	\$419,821

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,610,518	\$1,638,595	\$830,461

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1062000
 Submission Unit Name: LOOGOOTEE COMMUNITY SCHOOL CORPORATION

Wages: \$397,158 Proportionate Share: 0.0000591

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$246,700	\$238,231

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,416	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	31,543	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,446	21,734
Total	\$58,405	\$21,734

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,645
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,015)
Total	\$68,630

PERF Net Pension Liability - Unaudited

LOOGOOTEE COMMUNITY SCHOOL CORPORATION - 1062000

Net Pension Liability as of June 30, 2023	\$246,700
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,369
- Net Difference Between Projected and Actual Investment	(25,001)
- Change of Assumptions	(13,453)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,675)
Pension Expense/(Income)	68,630
Contributions	(44,339)
Total Activity in FY 2024	(8,469)
Net Pension Liability as of June 30, 2024	\$238,231

Supplemental Information

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

\$44,339

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$2,256
2026	30,655
2027	5,708
2028	(1,948)
2029	0
Thereafter	0
Total	\$36,671

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$379,536	\$238,231	\$120,739

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1063000
 Submission Unit Name: CITY OF GREENSBURG

Wages: \$3,035,129 Proportionate Share: 0.0004519

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,604,082	\$1,821,602

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$186,692	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	241,186	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,639	23,884
Total	\$444,517	\$23,884

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$608,994
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,637
Total	\$612,631

PERF Net Pension Liability - Unaudited

CITY OF GREENSBURG - 1063000

Net Pension Liability as of June 30, 2023	\$1,604,082
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153,873
- Net Difference Between Projected and Actual Investment	(126,474)
- Change of Assumptions	(87,474)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,264
Pension Expense/(Income)	612,631
Contributions	(338,300)
Total Activity in FY 2024	217,520
Net Pension Liability as of June 30, 2024	\$1,821,602

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$338,300

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$68,751
2026	285,695
2027	81,088
2028	(14,901)
2029	0
Thereafter	0
Total	\$420,633

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,902,073	\$1,821,602	\$923,211

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1066000
 Submission Unit Name: TOWN OF LYNN

Wages: \$331,124 Proportionate Share: 0.0000493

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$165,526	\$198,728

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,367	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	26,312	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,223	625
Total	\$52,902	\$625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,438
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,350
Total	\$70,788

PERF Net Pension Liability - Unaudited

TOWN OF LYNN - 1066000

Net Pension Liability as of June 30, 2023	\$165,526
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,980
- Net Difference Between Projected and Actual Investment	(11,627)
- Change of Assumptions	(9,026)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,173
Pension Expense/(Income)	70,788
Contributions	(37,086)
Total Activity in FY 2024	33,202
Net Pension Liability as of June 30, 2024	\$198,728

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,086

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$10,171
2026	33,590
2027	10,142
2028	(1,626)
2029	0
Thereafter	0
Total	\$52,277

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$316,602	\$198,728	\$100,718

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1067000
 Submission Unit Name: LAFAYETTE TOWNSHIP, FLOYD COUNTY

Wages: \$15,000 Proportionate Share: 0.0000022

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$10,588	\$8,868

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$909	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,174	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	447	3,560
Total	\$2,530	\$3,560

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,965
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,030)
Total	\$935

PERF Net Pension Liability - Unaudited

LAFAYETTE TOWNSHIP, FLOYD COUNTY - 1067000

Net Pension Liability as of June 30, 2023	\$10,588
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	692
- Net Difference Between Projected and Actual Investment	(1,253)
- Change of Assumptions	(577)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,517)
Pension Expense/(Income)	935
Contributions	0
Total Activity in FY 2024	(1,720)
Net Pension Liability as of June 30, 2024	\$8,868

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$921)
2026	253
2027	(290)
2028	(72)
2029	0
Thereafter	0
Total	(\$1,030)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,128	\$8,868	\$4,495

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1069000
 Submission Unit Name: CENTRAL NOBLE COMMUNITY SCHOOL CORPORATION

Wages: \$2,231,220 Proportionate Share: 0.0003322

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,194,327	\$1,339,093

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,241	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	177,301	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,881	44,440
Total	\$349,423	\$44,440

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$447,683
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,720
Total	\$465,403

PERF Net Pension Liability - Unaudited

CENTRAL NOBLE COMMUNITY SCHOOL CORPORATION - 1069000

Net Pension Liability as of June 30, 2023	\$1,194,327
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	112,805
- Net Difference Between Projected and Actual Investment	(96,442)
- Change of Assumptions	(65,129)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,766)
Pension Expense/(Income)	465,403
Contributions	(248,105)
Total Activity in FY 2024	144,766
Net Pension Liability as of June 30, 2024	\$1,339,093

Supplemental Information

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

\$248,105

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$37,957
2026	220,496
2027	57,483
2028	(10,953)
2029	0
Thereafter	0
Total	\$304,983

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,133,368	\$1,339,093	\$678,670

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1071000
 Submission Unit Name: CITY OF JASPER

Wages: \$9,900,781 Proportionate Share: 0.0014740

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,301,766	\$5,941,672

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$608,949	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	786,698	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,607	71,011
Total	\$1,452,254	\$71,011

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,986,408
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,131)
Total	\$1,968,277

PERF Net Pension Liability - Unaudited

CITY OF JASPER - 1071000

Net Pension Liability as of June 30, 2023	\$5,301,766
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	500,477
- Net Difference Between Projected and Actual Investment	(428,481)
- Change of Assumptions	(289,116)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,773)
Pension Expense/(Income)	1,968,277
Contributions	(1,100,478)
Total Activity in FY 2024	639,906
Net Pension Liability as of June 30, 2024	\$5,941,672

Supplemental Information

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

\$1,100,478

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$245,467
2026	929,723
2027	254,654
2028	(48,601)
2029	0
Thereafter	0
Total	\$1,381,243

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,465,936	\$5,941,672	\$3,011,315

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1072000
 Submission Unit Name: CENTRE TOWNSHIP-ST JOSEPH COUNTY

Wages: \$1,336,279 Proportionate Share: 0.0001989

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$722,102	\$801,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,171	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	106,156	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,383	10,224
Total	\$206,710	\$10,224

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$268,044
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,470
Total	\$304,514

PERF Net Pension Liability - Unaudited

CENTRE TOWNSHIP-ST JOSEPH COUNTY - 1072000

Net Pension Liability as of June 30, 2023	\$722,102
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,397
- Net Difference Between Projected and Actual Investment	(59,352)
- Change of Assumptions	(39,378)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,859)
Pension Expense/(Income)	304,514
Contributions	(149,661)
Total Activity in FY 2024	79,661
Net Pension Liability as of June 30, 2024	\$801,763

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$149,661

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$42,841
2026	126,508
2027	33,696
2028	(6,559)
2029	0
Thereafter	0
Total	\$196,486

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,277,323	\$801,763	\$406,344

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1073000
 Submission Unit Name: CARROLL COUNTY

Wages: \$4,951,298 Proportionate Share: 0.0007372

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,543,944	\$2,971,642

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$304,557	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	393,456	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,498	40,089
Total	\$748,511	\$40,089

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$993,473
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,280)
Total	\$992,193

PERF Net Pension Liability - Unaudited

CARROLL COUNTY - 1073000

Net Pension Liability as of June 30, 2023	\$2,543,944
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	252,509
- Net Difference Between Projected and Actual Investment	(189,623)
- Change of Assumptions	(138,726)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,492
Pension Expense/(Income)	992,193
Contributions	(547,147)
Total Activity in FY 2024	427,698
Net Pension Liability as of June 30, 2024	\$2,971,642

Supplemental Information

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

\$547,147

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$120,328
2026	471,324
2027	141,077
2028	(24,307)
2029	0
Thereafter	0
Total	\$708,422

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,734,252	\$2,971,642	\$1,506,066

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1074000
 Submission Unit Name: VERMILLION COUNTY

Wages: \$4,045,652 Proportionate Share: 0.0006023

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,102,071	\$2,427,862

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$248,826	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	321,457	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,502	2,634
Total	\$610,785	\$2,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$811,678
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,434
Total	\$842,112

PERF Net Pension Liability - Unaudited

VERMILLION COUNTY - 1074000

Net Pension Liability as of June 30, 2023	\$2,102,071
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	205,818
- Net Difference Between Projected and Actual Investment	(160,343)
- Change of Assumptions	(114,630)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,660
Pension Expense/(Income)	842,112
Contributions	(450,826)
Total Activity in FY 2024	325,791
Net Pension Liability as of June 30, 2024	\$2,427,862

Supplemental Information

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

\$450,826

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$117,255
2026	397,916
2027	112,840
2028	(19,860)
2029	0
Thereafter	0
Total	\$608,151

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,867,933	\$2,427,862	\$1,230,472

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1075000
 Submission Unit Name: PORTER COUNTY

Wages: \$30,920,196 Proportionate Share: 0.0046034

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$16,736,102	\$18,556,236

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,901,788	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,456,909	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	213,799	628,753
Total	\$4,572,496	\$628,753

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,203,684
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(129,151)
Total	\$6,074,533

PERF Net Pension Liability - Unaudited

PORTER COUNTY - 1075000

Net Pension Liability as of June 30, 2023	\$16,736,102
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,559,373
- Net Difference Between Projected and Actual Investment	(1,379,051)
- Change of Assumptions	(912,653)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(73,617)
Pension Expense/(Income)	6,074,533
Contributions	(3,448,451)
Total Activity in FY 2024	1,820,134
Net Pension Liability as of June 30, 2024	\$18,556,236

Supplemental Information

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

\$3,448,451

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$573,929
2026	2,747,832
2027	773,767
2028	(151,785)
2029	0
Thereafter	0
Total	\$3,943,743

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,562,746	\$18,556,236	\$9,404,538

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1076000
 Submission Unit Name: EASTERN PULASKI COMMUNITY SCHOOL CORPORATION

Wages: \$1,709,825 Proportionate Share: 0.0002546

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$957,155	\$1,026,289

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$105,182	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	135,884	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,376	106,349
Total	\$310,442	\$106,349

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$343,107
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,766
Total	\$378,873

PERF Net Pension Liability - Unaudited

EASTERN PULASKI COMMUNITY SCHOOL CORPORATION - 1076000

Net Pension Liability as of June 30, 2023	\$957,155
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85,599
- Net Difference Between Projected and Actual Investment	(83,499)
- Change of Assumptions	(52,196)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68,143)
Pension Expense/(Income)	378,873
Contributions	(191,500)
Total Activity in FY 2024	69,134
Net Pension Liability as of June 30, 2024	\$1,026,289

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$191,500

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$49,254
2026	124,490
2027	38,744
2028	(8,395)
2029	0
Thereafter	0
Total	\$204,093

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,635,025	\$1,026,289	\$520,136

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1077000
 Submission Unit Name: STARKE COUNTY

Wages: \$5,856,955 Proportionate Share: 0.0008720

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,271,340	\$3,515,019

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$360,247	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	465,401	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,661	125,132
Total	\$891,309	\$125,132

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,175,134
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,595)
Total	\$1,152,539

PERF Net Pension Liability - Unaudited

STARKE COUNTY - 1077000

Net Pension Liability as of June 30, 2023	\$3,271,340
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	293,316
- Net Difference Between Projected and Actual Investment	(284,399)
- Change of Assumptions	(178,393)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(84,135)
Pension Expense/(Income)	1,152,539
Contributions	(655,249)
Total Activity in FY 2024	243,679
Net Pension Liability as of June 30, 2024	\$3,515,019

Supplemental Information

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

\$655,249

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$118,584
2026	542,847
2027	133,497
2028	(28,751)
2029	0
Thereafter	0
Total	\$766,177

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,599,929	\$3,515,019	\$1,781,457

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1077001

Submission Unit Name: STARKE COUNTY-ENVIRONMENTAL MANAGEMENT DISTRICT

Wages: \$52,682

Proportionate Share: 0.0000078

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$27,176	\$31,442

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,222	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,163	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	812	656
Total	\$8,197	\$656

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,512
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	317
Total	\$10,829

PERF Net Pension Liability - Unaudited

STARKE COUNTY-ENVIRONMENTAL MANAGEMENT DISTRICT - 1077001

Net Pension Liability as of June 30, 2023	\$27,176
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,666
- Net Difference Between Projected and Actual Investment	(2,066)
- Change of Assumptions	(1,482)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	219
Pension Expense/(Income)	10,829
Contributions	(5,900)
Total Activity in FY 2024	4,266
Net Pension Liability as of June 30, 2024	\$31,442

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,900

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,435
2026	4,882
2027	1,481
2028	(257)
2029	0
Thereafter	0
Total	\$7,541

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$50,091	\$31,442	\$15,935

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1078000
 Submission Unit Name: NORTH WHITE SCHOOL CORPORATION

Wages: \$866,735 Proportionate Share: 0.0001290

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$502,930	\$519,997

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,293	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	68,849	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,388	24,216
Total	\$145,530	\$24,216

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$173,844
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,282
Total	\$187,126

PERF Net Pension Liability - Unaudited

NORTH WHITE SCHOOL CORPORATION - 1078000

Net Pension Liability as of June 30, 2023	\$502,930
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,003
- Net Difference Between Projected and Actual Investment	(46,424)
- Change of Assumptions	(27,426)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,138)
Pension Expense/(Income)	187,126
Contributions	(97,074)
Total Activity in FY 2024	17,067
Net Pension Liability as of June 30, 2024	\$519,997

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$97,074

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$27,925
2026	80,395
2027	17,248
2028	(4,254)
2029	0
Thereafter	0
Total	\$121,314

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$828,430	\$519,997	\$263,541

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1079000
 Submission Unit Name: TOWN OF BATTLE GROUND

Wages: \$116,522 Proportionate Share: 0.0000173

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$51,881	\$69,736

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,147	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,233	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,364	4,872
Total	\$21,744	\$4,872

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,314
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,567)
Total	\$11,747

PERF Net Pension Liability - Unaudited

TOWN OF BATTLE GROUND - 1079000

Net Pension Liability as of June 30, 2023	\$51,881
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,086
- Net Difference Between Projected and Actual Investment	(2,658)
- Change of Assumptions	(2,829)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,560
Pension Expense/(Income)	11,747
Contributions	(13,051)
Total Activity in FY 2024	17,855
Net Pension Liability as of June 30, 2024	\$69,736

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,051

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$204
2026	12,846
2027	4,393
2028	(571)
2029	0
Thereafter	0
Total	\$16,872

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$111,100	\$69,736	\$35,343

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1080000

Submission Unit Name: NORTH VERMILLION COMMUNITY SCHOOL CORPORATION

Wages: \$1,009,770

Proportionate Share: 0.0001503

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$541,753	\$605,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,093	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	80,218	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,089	27,591
Total	\$148,400	\$27,591

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$202,549
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,365)
Total	\$192,184

PERF Net Pension Liability - Unaudited

NORTH VERMILLION COMMUNITY SCHOOL CORPORATION - 1080000

Net Pension Liability as of June 30, 2023	\$541,753
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,009
- Net Difference Between Projected and Actual Investment	(43,953)
- Change of Assumptions	(29,543)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,498
Pension Expense/(Income)	192,184
Contributions	(113,091)
Total Activity in FY 2024	64,104
Net Pension Liability as of June 30, 2024	\$605,857

Supplemental Information

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

\$113,091

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$7,155
2026	92,630
2027	25,979
2028	(4,955)
2029	0
Thereafter	0
Total	\$120,809

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$965,217	\$605,857	\$307,056

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1081000
 Submission Unit Name: PRAIRIE HEIGHTS COMMUNITY SCH CORP

Wages: \$2,931,013 Proportionate Share: 0.0004364

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,382,087	\$1,759,122

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$180,289	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	232,914	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	93,925	0
Total	\$507,128	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$588,106
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,588
Total	\$613,694

PERF Net Pension Liability - Unaudited

PRAIRIE HEIGHTS COMMUNITY SCH CORP - 1081000

Net Pension Liability as of June 30, 2023	\$1,382,087
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	152,012
- Net Difference Between Projected and Actual Investment	(83,864)
- Change of Assumptions	(75,368)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	92,903
Pension Expense/(Income)	613,694
Contributions	(322,342)
Total Activity in FY 2024	377,035
Net Pension Liability as of June 30, 2024	\$1,759,122

Supplemental Information

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

\$322,342

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$110,082
2026	311,725
2027	99,709
2028	(14,388)
2029	0
Thereafter	0
Total	\$507,128

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,802,533	\$1,759,122	\$891,545

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1082000
 Submission Unit Name: CITY OF MONTICELLO

Wages: \$1,585,406 Proportionate Share: 0.0002360

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$848,805	\$951,312

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,498	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	125,957	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,503	25,175
Total	\$232,958	\$25,175

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$318,041
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,441)
Total	\$304,600

PERF Net Pension Liability - Unaudited

CITY OF MONTICELLO - 1082000

Net Pension Liability as of June 30, 2023	\$848,805
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,132
- Net Difference Between Projected and Actual Investment	(68,591)
- Change of Assumptions	(46,287)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,213
Pension Expense/(Income)	304,600
Contributions	(177,560)
Total Activity in FY 2024	102,507
Net Pension Liability as of June 30, 2024	\$951,312

Supplemental Information

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

\$177,560

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$28,909
2026	145,617
2027	41,039
2028	(7,782)
2029	0
Thereafter	0
Total	\$207,783

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,515,577	\$951,312	\$482,137

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1083000
 Submission Unit Name: LINTON-STOCKTON SCHOOL CORPORATION

Wages: \$1,330,721 Proportionate Share: 0.0001981

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$706,573	\$798,538

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,840	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	105,729	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,163	11,850
Total	\$202,732	\$11,850

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$266,966
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,969
Total	\$268,935

PERF Net Pension Liability - Unaudited

LINTON-STOCKTON SCHOOL CORPORATION - 1083000

Net Pension Liability as of June 30, 2023	\$706,573
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,384
- Net Difference Between Projected and Actual Investment	(56,219)
- Change of Assumptions	(38,531)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(562)
Pension Expense/(Income)	268,935
Contributions	(149,042)
Total Activity in FY 2024	91,965
Net Pension Liability as of June 30, 2024	\$798,538

Supplemental Information

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

\$149,042

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$37,906
2026	124,272
2027	35,236
2028	(6,532)
2029	0
Thereafter	0
Total	\$190,882

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,272,186	\$798,538	\$404,709

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1084000
 Submission Unit Name: CITY OF WESTFIELD

Wages: \$10,695,332 Proportionate Share: 0.0015923

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,415,763	\$6,418,537

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$657,822	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	849,836	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	247,661	0
Total	\$1,755,319	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,145,833
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,587
Total	\$2,203,420

PERF Net Pension Liability - Unaudited

CITY OF WESTFIELD - 1084000

Net Pension Liability as of June 30, 2023	\$5,415,763
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	547,017
- Net Difference Between Projected and Actual Investment	(391,472)
- Change of Assumptions	(295,332)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	121,056
Pension Expense/(Income)	2,203,420
Contributions	(1,181,915)
Total Activity in FY 2024	1,002,774
Net Pension Liability as of June 30, 2024	\$6,418,537

Supplemental Information

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

\$1,181,915

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$396,509
2026	1,096,057
2027	315,254
2028	(52,501)
2029	0
Thereafter	0
Total	\$1,755,319

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,225,651	\$6,418,537	\$3,252,997

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1085000

Submission Unit Name: LAWRENCEBURG COMMUNITY SCHOOL CORP

Wages: \$3,900,240

Proportionate Share: 0.0005807

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,991,603	\$2,340,793

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$239,903	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	309,929	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,088	22,367
Total	\$646,920	\$22,367

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$782,569
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,952
Total	\$792,521

PERF Net Pension Liability - Unaudited

LAWRENCEBURG COMMUNITY SCHOOL CORP - 1085000

Net Pension Liability as of June 30, 2023	\$1,991,603
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	199,155
- Net Difference Between Projected and Actual Investment	(146,552)
- Change of Assumptions	(108,606)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,998
Pension Expense/(Income)	792,521
Contributions	(430,326)
Total Activity in FY 2024	349,190
Net Pension Liability as of June 30, 2024	\$2,340,793

Supplemental Information

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

\$430,326

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$124,400
2026	406,664
2027	112,636
2028	(19,147)
2029	0
Thereafter	0
Total	\$624,553

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,729,219	\$2,340,793	\$1,186,344

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1086000
 Submission Unit Name: JEFFERSON COUNTY

Wages: \$7,568,632 Proportionate Share: 0.0011268

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,981,795	\$4,542,114

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$465,511	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	601,391	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,900	8,194
Total	\$1,138,802	\$8,194

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,518,510
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,521
Total	\$1,573,031

PERF Net Pension Liability - Unaudited

JEFFERSON COUNTY - 1086000

Net Pension Liability as of June 30, 2023	\$3,981,795
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	384,045
- Net Difference Between Projected and Actual Investment	(311,247)
- Change of Assumptions	(217,135)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,930)
Pension Expense/(Income)	1,573,031
Contributions	(840,445)
Total Activity in FY 2024	560,319
Net Pension Liability as of June 30, 2024	\$4,542,114

Supplemental Information

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

\$840,445

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$221,156
2026	742,618
2027	203,987
2028	(37,153)
2029	0
Thereafter	0
Total	\$1,130,608

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,236,239	\$4,542,114	\$2,302,001

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1087000
 Submission Unit Name: TOWN OF FREMONT

Wages: \$999,750 Proportionate Share: 0.0001488

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$473,990	\$599,811

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,473	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	79,417	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,810	32,632
Total	\$172,700	\$32,632

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$200,527
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,551
Total	\$206,078

PERF Net Pension Liability - Unaudited

TOWN OF FREMONT - 1087000

Net Pension Liability as of June 30, 2023	\$473,990
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,775
- Net Difference Between Projected and Actual Investment	(29,223)
- Change of Assumptions	(25,848)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,011
Pension Expense/(Income)	206,078
Contributions	(111,972)
Total Activity in FY 2024	125,821
Net Pension Liability as of June 30, 2024	\$599,811

Supplemental Information

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

\$111,972

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$15,052
2026	95,896
2027	34,027
2028	(4,907)
2029	0
Thereafter	0
Total	\$140,068

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$955,584	\$599,811	\$303,992

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1088000
 Submission Unit Name: CITY OF GREENCASTLE

Wages: \$2,465,767 Proportionate Share: 0.0003671

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,253,972	\$1,479,775

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$151,659	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	195,927	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,244	21,954
Total	\$380,830	\$21,954

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$494,715
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,302
Total	\$499,017

PERF Net Pension Liability - Unaudited

CITY OF GREENCASTLE - 1088000

Net Pension Liability as of June 30, 2023	\$1,253,972
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	126,003
- Net Difference Between Projected and Actual Investment	(91,487)
- Change of Assumptions	(68,382)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,470
Pension Expense/(Income)	499,017
Contributions	(272,818)
Total Activity in FY 2024	225,803
Net Pension Liability as of June 30, 2024	\$1,479,775

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$272,818

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$60,522
2026	238,431
2027	72,027
2028	(12,104)
2029	0
Thereafter	0
Total	\$358,876

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,357,493	\$1,479,775	\$749,969

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1089000
 Submission Unit Name: TOWN OF HANOVER

Wages: \$629,219 Proportionate Share: 0.0000937

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$384,697	\$377,703

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,710	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	50,009	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,967	27,773
Total	\$95,686	\$27,773

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,273
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,543
Total	\$134,816

PERF Net Pension Liability - Unaudited

TOWN OF HANOVER - 1089000

Net Pension Liability as of June 30, 2023	\$384,697
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,839
- Net Difference Between Projected and Actual Investment	(38,165)
- Change of Assumptions	(20,978)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,033)
Pension Expense/(Income)	134,816
Contributions	(70,473)
Total Activity in FY 2024	(6,994)
Net Pension Liability as of June 30, 2024	\$377,703

Supplemental Information

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

\$70,473

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$10,321
2026	50,745
2027	9,937
2028	(3,090)
2029	0
Thereafter	0
Total	\$67,913

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$601,736	\$377,703	\$191,425

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1090000
 Submission Unit Name: CITY OF PERU

Wages: \$1,864,530 Proportionate Share: 0.0002776

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,015,742	\$1,119,001

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$114,684	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	148,160	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,286	27,647
Total	\$274,130	\$27,647

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$374,102
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,114)
Total	\$355,988

PERF Net Pension Liability - Unaudited

CITY OF PERU - 1090000

Net Pension Liability as of June 30, 2023	\$1,015,742
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,902
- Net Difference Between Projected and Actual Investment	(84,651)
- Change of Assumptions	(55,390)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,238
Pension Expense/(Income)	355,988
Contributions	(208,828)
Total Activity in FY 2024	103,259
Net Pension Liability as of June 30, 2024	\$1,119,001

Supplemental Information

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

\$208,828

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$38,474
2026	171,202
2027	45,960
2028	(9,153)
2029	0
Thereafter	0
Total	\$246,483

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,782,730	\$1,119,001	\$567,124

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1091000

Submission Unit Name: SOUTH MADISON COMMUNITY SCHOOL CORP

Wages: \$4,659,408

Proportionate Share: 0.0006937

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,449,005	\$2,796,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$286,586	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	370,239	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,434	9,916
Total	\$700,259	\$9,916

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$934,852
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,627)
Total	\$927,225

PERF Net Pension Liability - Unaudited

SOUTH MADISON COMMUNITY SCHOOL CORP - 1091000

Net Pension Liability as of June 30, 2023	\$2,449,005
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	236,480
- Net Difference Between Projected and Actual Investment	(191,080)
- Change of Assumptions	(133,549)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,515
Pension Expense/(Income)	927,225
Contributions	(518,302)
Total Activity in FY 2024	347,289
Net Pension Liability as of June 30, 2024	\$2,796,294

Supplemental Information

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

\$518,302

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$129,605
2026	457,547
2027	126,064
2028	(22,873)
2029	0
Thereafter	0
Total	\$690,343

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,454,898	\$2,796,294	\$1,417,198

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1092000
 Submission Unit Name: CROWN POINT COMMUNITY SCHOOL CORPORATION

Wages: \$12,873,071 Proportionate Share: 0.0019166

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,643,618	\$7,725,786

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$791,799	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,022,920	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	192,511	7,318
Total	\$2,007,230	\$7,318

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,582,869
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	129,403
Total	\$2,712,272

PERF Net Pension Liability - Unaudited

CROWN POINT COMMUNITY SCHOOL CORPORATION - 1092000

Net Pension Liability as of June 30, 2023	\$6,643,618
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	655,873
- Net Difference Between Projected and Actual Investment	(499,815)
- Change of Assumptions	(362,290)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,028
Pension Expense/(Income)	2,712,272
Contributions	(1,424,900)
Total Activity in FY 2024	1,082,168
Net Pension Liability as of June 30, 2024	\$7,725,786

Supplemental Information

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

\$1,424,900

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$439,166
2026	1,260,669
2027	363,272
2028	(63,195)
2029	0
Thereafter	0
Total	\$1,999,912

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,308,285	\$7,725,786	\$3,915,527

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1093000
 Submission Unit Name: CITY OF MISHAWAKA

Wages: \$8,761,555 Proportionate Share: 0.0013044

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,575,076	\$5,258,017

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$538,883	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	696,179	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,644	53,087
Total	\$1,308,706	\$53,087

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,757,850
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,086
Total	\$1,786,936

PERF Net Pension Liability - Unaudited

CITY OF MISHAWAKA - 1093000

Net Pension Liability as of June 30, 2023	\$4,575,076
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	445,278
- Net Difference Between Projected and Actual Investment	(352,441)
- Change of Assumptions	(249,488)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,227
Pension Expense/(Income)	1,786,936
Contributions	(955,571)
Total Activity in FY 2024	682,941
Net Pension Liability as of June 30, 2024	\$5,258,017

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$955,571

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$237,204
2026	824,035
2027	237,389
2028	(43,009)
2029	0
Thereafter	0
Total	\$1,255,619

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,376,775	\$5,258,017	\$2,664,830

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1094000
 Submission Unit Name: CHARLES A BEARD MEMORIAL SCHOOL CORPORATION

Wages: \$1,138,419 Proportionate Share: 0.0001695

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$636,692	\$683,252

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,025	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	90,465	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,338	19,553
Total	\$179,828	\$19,553

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$228,423
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,169
Total	\$245,592

PERF Net Pension Liability - Unaudited

CHARLES A BEARD MEMORIAL SCHOOL CORPORATION - 1094000

Net Pension Liability as of June 30, 2023	\$636,692
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,998
- Net Difference Between Projected and Actual Investment	(55,467)
- Change of Assumptions	(34,720)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,340)
Pension Expense/(Income)	245,592
Contributions	(127,503)
Total Activity in FY 2024	46,560
Net Pension Liability as of June 30, 2024	\$683,252

Supplemental Information

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

\$127,503

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$33,317
2026	106,679
2027	25,867
2028	(5,588)
2029	0
Thereafter	0
Total	\$160,275

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,088,518	\$683,252	\$346,281

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1095000
 Submission Unit Name: DELAWARE COUNTY

Wages: \$20,871,795 Proportionate Share: 0.0031074

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$10,978,699	\$12,525,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,283,750	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,658,470	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	164,814	260,652
Total	\$3,107,034	\$260,652

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,187,628
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(109,900)
Total	\$4,077,728

PERF Net Pension Liability - Unaudited

DELAWARE COUNTY - 1095000

Net Pension Liability as of June 30, 2023	\$10,978,699
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,059,129
- Net Difference Between Projected and Actual Investment	(857,878)
- Change of Assumptions	(598,690)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	178,066
Pension Expense/(Income)	4,077,728
Contributions	(2,311,172)
Total Activity in FY 2024	1,547,183
Net Pension Liability as of June 30, 2024	\$12,525,882

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,311,172

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$478,985
2026	1,908,307
2027	561,548
2028	(102,458)
2029	0
Thereafter	0
Total	\$2,846,382

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,955,528	\$12,525,882	\$6,348,278

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1097000

Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP

Wages: \$14,193,095

Proportionate Share:

0.0021131

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$8,378,992	\$8,517,874

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$872,978	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,127,796	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	415,362	468,184
Total	\$2,416,136	\$468,184

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,847,679
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,679)
Total	\$2,804,000

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP - 1097000

Net Pension Liability as of June 30, 2023	\$8,378,992
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	701,547
- Net Difference Between Projected and Actual Investment	(792,692)
- Change of Assumptions	(456,923)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(541,459)
Pension Expense/(Income)	2,804,000
Contributions	(1,575,591)
Total Activity in FY 2024	138,882
Net Pension Liability as of June 30, 2024	\$8,517,874

Supplemental Information

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

\$1,575,591

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$426,299
2026	1,330,314
2027	261,013
2028	(69,674)
2029	0
Thereafter	0
Total	\$1,947,952

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,570,196	\$8,517,874	\$4,316,968

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1098000
 Submission Unit Name: MADISON GRANT SCHOOL CORP

Wages: \$1,159,174 Proportionate Share: 0.0001726

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$655,397	\$695,748

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,306	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	92,119	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,139	42,305
Total	\$170,564	\$42,305

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$232,601
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,177)
Total	\$214,424

PERF Net Pension Liability - Unaudited

MADISON GRANT SCHOOL CORP - 1098000

Net Pension Liability as of June 30, 2023	\$655,397
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,897
- Net Difference Between Projected and Actual Investment	(58,100)
- Change of Assumptions	(35,740)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,303)
Pension Expense/(Income)	214,424
Contributions	(129,827)
Total Activity in FY 2024	40,351
Net Pension Liability as of June 30, 2024	\$695,748

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,827

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$10,212
2026	98,339
2027	25,399
2028	(5,691)
2029	0
Thereafter	0
Total	\$128,259

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,108,426	\$695,748	\$352,614

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1100000
 Submission Unit Name: TOWN OF CUMBERLAND

Wages: \$1,554,301 Proportionate Share: 0.0002314

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$844,217	\$932,770

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,598	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	123,502	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,441	35,342
Total	\$228,541	\$35,342

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$311,842
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,694)
Total	\$296,148

PERF Net Pension Liability - Unaudited

TOWN OF CUMBERLAND - 1100000

Net Pension Liability as of June 30, 2023	\$844,217
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,326
- Net Difference Between Projected and Actual Investment	(69,995)
- Change of Assumptions	(46,037)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,193
Pension Expense/(Income)	296,148
Contributions	(174,082)
Total Activity in FY 2024	88,553
Net Pension Liability as of June 30, 2024	\$932,770

Supplemental Information

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

\$174,082

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$22,200
2026	139,983
2027	38,646
2028	(7,630)
2029	0
Thereafter	0
Total	\$193,199

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,486,036	\$932,770	\$472,740

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1102000
 Submission Unit Name: NORTH KNOX SCHOOL CORPORATION

Wages: \$977,814 Proportionate Share: 0.0001456

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$488,107	\$586,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,151	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	77,709	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,757	7,553
Total	\$156,617	\$7,553

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$196,215
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,768
Total	\$197,983

PERF Net Pension Liability - Unaudited

NORTH KNOX SCHOOL CORPORATION - 1102000

Net Pension Liability as of June 30, 2023	\$488,107
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,164
- Net Difference Between Projected and Actual Investment	(34,166)
- Change of Assumptions	(26,617)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,878
Pension Expense/(Income)	197,983
Contributions	(109,438)
Total Activity in FY 2024	98,804
Net Pension Liability as of June 30, 2024	\$586,911

Supplemental Information

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

\$109,438

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$25,962
2026	97,869
2027	30,035
2028	(4,802)
2029	0
Thereafter	0
Total	\$149,064

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$935,034	\$586,911	\$297,454

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1105000

Submission Unit Name: WHITKO COMMUNITY SCHOOL CORPORATION

Wages: \$2,048,023

Proportionate Share:

0.0003049

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,010,801	\$1,229,047

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$125,962	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	162,730	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,901	17,205
Total	\$332,593	\$17,205

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$410,893
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,047
Total	\$446,940

PERF Net Pension Liability - Unaudited

WHITKO COMMUNITY SCHOOL CORPORATION - 1105000

Net Pension Liability as of June 30, 2023	\$1,010,801
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	105,281
- Net Difference Between Projected and Actual Investment	(68,948)
- Change of Assumptions	(55,121)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,062
Pension Expense/(Income)	446,940
Contributions	(228,968)
Total Activity in FY 2024	218,246
Net Pension Liability as of June 30, 2024	\$1,229,047

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$228,968

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$57,264
2026	203,811
2027	64,367
2028	(10,054)
2029	0
Thereafter	0
Total	\$315,388

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,958,049	\$1,229,047	\$622,897

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1107000
 Submission Unit Name: ADAMS COUNTY

Wages: \$7,850,785 Proportionate Share: 0.0011688

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,187,908	\$4,711,415

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$482,863	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	623,807	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,347	69,650
Total	\$1,147,017	\$69,650

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,575,111
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,451)
Total	\$1,572,660

PERF Net Pension Liability - Unaudited

ADAMS COUNTY - 1107000

Net Pension Liability as of June 30, 2023	\$4,187,908
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	397,180
- Net Difference Between Projected and Actual Investment	(336,073)
- Change of Assumptions	(228,375)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,441)
Pension Expense/(Income)	1,572,660
Contributions	(875,444)
Total Activity in FY 2024	523,507
Net Pension Liability as of June 30, 2024	\$4,711,415

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$875,444

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$177,431
2026	733,863
2027	204,611
2028	(38,538)
2029	0
Thereafter	0
Total	\$1,077,367

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,505,960	\$4,711,415	\$2,387,805

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1107001

Submission Unit Name: ADAMS COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$474,219

Proportionate Share: 0.0000706

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$242,818	\$284,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,167	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	37,680	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,174	0
Total	\$80,021	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$95,143
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,070
Total	\$105,213

PERF Net Pension Liability - Unaudited

ADAMS COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 1107001

Net Pension Liability as of June 30, 2023	\$242,818
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,199
- Net Difference Between Projected and Actual Investment	(17,975)
- Change of Assumptions	(13,241)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,314)
Pension Expense/(Income)	105,213
Contributions	(53,112)
Total Activity in FY 2024	41,770
Net Pension Liability as of June 30, 2024	\$284,588

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,112

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$19,345
2026	49,250
2027	13,754
2028	(2,328)
2029	0
Thereafter	0
Total	\$80,021

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$453,389	\$284,588	\$144,233

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1108001
 Submission Unit Name: MONTGOMERY COUNTY-AUDITOR

Wages: \$7,754,768 Proportionate Share: 0.0011545

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,094,027	\$4,653,772

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$476,955	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	616,175	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,667	23,659
Total	\$1,142,797	\$23,659

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,555,840
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,846
Total	\$1,581,686

PERF Net Pension Liability - Unaudited

MONTGOMERY COUNTY-AUDITOR - 1108001

Net Pension Liability as of June 30, 2023	\$4,094,027
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	393,193
- Net Difference Between Projected and Actual Investment	(322,187)
- Change of Assumptions	(223,255)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,747)
Pension Expense/(Income)	1,581,686
Contributions	(857,945)
Total Activity in FY 2024	559,745
Net Pension Liability as of June 30, 2024	\$4,653,772

Supplemental Information

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

\$857,945

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$201,989
2026	748,731
2027	206,485
2028	(38,067)
2029	0
Thereafter	0
Total	\$1,119,138

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,414,127	\$4,653,772	\$2,358,591

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1108002
 Submission Unit Name: MONTGOMERY COUNTY-HIGHWAY DEPARTMENT

Wages: \$1,612,316 Proportionate Share: 0.0002400

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$857,275	\$967,436

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,150	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	128,092	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,833	30,763
Total	\$238,075	\$30,763

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$323,431
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,804)
Total	\$317,627

PERF Net Pension Liability - Unaudited

MONTGOMERY COUNTY-HIGHWAY DEPARTMENT - 1108002

Net Pension Liability as of June 30, 2023	\$857,275
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,610
- Net Difference Between Projected and Actual Investment	(68,398)
- Change of Assumptions	(46,749)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,650
Pension Expense/(Income)	317,627
Contributions	(180,579)
Total Activity in FY 2024	110,161
Net Pension Liability as of June 30, 2024	\$967,436

Supplemental Information

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

\$180,579

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$28,596
2026	144,103
2027	42,527
2028	(7,914)
2029	0
Thereafter	0
Total	\$207,312

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,541,265	\$967,436	\$490,309

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1109000
 Submission Unit Name: UNION COUNTY/COLLEGE CORNER JSD

Wages: \$2,385,631 Proportionate Share: 0.0003552

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,296,677	\$1,431,806

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$146,743	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	189,576	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,678	23,847
Total	\$373,997	\$23,847

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$478,678
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,986
Total	\$484,664

PERF Net Pension Liability - Unaudited

UNION COUNTY/COLLEGE CORNER JSD - 1109000

Net Pension Liability as of June 30, 2023	\$1,296,677
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120,213
- Net Difference Between Projected and Actual Investment	(107,626)
- Change of Assumptions	(70,710)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,648)
Pension Expense/(Income)	484,664
Contributions	(263,764)
Total Activity in FY 2024	135,129
Net Pension Liability as of June 30, 2024	\$1,431,806

Supplemental Information

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

\$263,764

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$71,068
2026	232,241
2027	58,552
2028	(11,711)
2029	0
Thereafter	0
Total	\$350,150

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,281,072	\$1,431,806	\$725,658

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1110000
 Submission Unit Name: WEST CLARK COMMUNITY SCHOOLS

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(535,088)
Total	(\$535,088)

PERF Net Pension Liability - Unaudited

WEST CLARK COMMUNITY SCHOOLS - 1110000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	535,088
Pension Expense/(Income)	(535,088)
Contributions	0
Total Activity in FY 2024	0
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$0
2026	0
2027	0
2028	0
2029	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1111000
 Submission Unit Name: CITY OF SCOTTSBURG

Wages: \$3,281,243 Proportionate Share: 0.0004885

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,805,960	\$1,969,136

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$201,812	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	260,720	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,796	123,495
Total	\$482,328	\$123,495

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$658,318
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78,388)
Total	\$579,930

PERF Net Pension Liability - Unaudited

CITY OF SCOTTSBURG - 1111000

Net Pension Liability as of June 30, 2023	\$1,805,960
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	164,863
- Net Difference Between Projected and Actual Investment	(153,211)
- Change of Assumptions	(98,483)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,576
Pension Expense/(Income)	579,930
Contributions	(367,499)
Total Activity in FY 2024	163,176
Net Pension Liability as of June 30, 2024	\$1,969,136

Supplemental Information

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

\$367,499

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$23,778
2026	272,746
2027	78,417
2028	(16,108)
2029	0
Thereafter	0
Total	\$358,833

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,137,116	\$1,969,136	\$997,983

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1112000
 Submission Unit Name: ARGOS COMMUNITY SCHOOLS

Wages: \$809,987 Proportionate Share: 0.0001206

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$436,226	\$486,137

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,823	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	64,366	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,878	7,684
Total	\$119,067	\$7,684

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$162,524
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(135)
Total	\$162,389

PERF Net Pension Liability - Unaudited

ARGOS COMMUNITY SCHOOLS - 1112000

Net Pension Liability as of June 30, 2023	\$436,226
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,898
- Net Difference Between Projected and Actual Investment	(35,618)
- Change of Assumptions	(23,788)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,251)
Pension Expense/(Income)	162,389
Contributions	(90,719)
Total Activity in FY 2024	49,911
Net Pension Liability as of June 30, 2024	\$486,137

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,719

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$18,862
2026	75,857
2027	20,641
2028	(3,977)
2029	0
Thereafter	0
Total	\$111,383

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$774,486	\$486,137	\$246,380

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1113000
 Submission Unit Name: CITY OF PORTAGE

Wages: \$9,447,800 Proportionate Share: 0.0014066

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,184,239	\$5,669,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$581,104	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	750,725	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,709	141,001
Total	\$1,373,538	\$141,001

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,895,578
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,084)
Total	\$1,828,494

PERF Net Pension Liability - Unaudited

CITY OF PORTAGE - 1113000

Net Pension Liability as of June 30, 2023	\$5,184,239
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	475,036
- Net Difference Between Projected and Actual Investment	(437,517)
- Change of Assumptions	(282,707)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(57,520)
Pension Expense/(Income)	1,828,494
Contributions	(1,040,042)
Total Activity in FY 2024	485,744
Net Pension Liability as of June 30, 2024	\$5,669,983

Supplemental Information

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

\$1,040,042

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$192,205
2026	862,270
2027	224,441
2028	(46,379)
2029	0
Thereafter	0
Total	\$1,232,537

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,033,097	\$5,669,983	\$2,873,620

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1114000
 Submission Unit Name: SOUTHWEST SCHOOL CORPORATION OF SULLIVAN COUNTY

Wages: \$1,776,552 Proportionate Share: 0.0002645

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$879,510	\$1,066,195

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$109,272	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	141,168	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,215	2,583
Total	\$295,655	\$2,583

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$356,448
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,089
Total	\$384,537

PERF Net Pension Liability - Unaudited

SOUTHWEST SCHOOL CORPORATION OF SULLIVAN COUNTY - 1114000

Net Pension Liability as of June 30, 2023	\$879,510
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,278
- Net Difference Between Projected and Actual Investment	(60,418)
- Change of Assumptions	(47,961)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,223
Pension Expense/(Income)	384,537
Contributions	(198,974)
Total Activity in FY 2024	186,685
Net Pension Liability as of June 30, 2024	\$1,066,195

Supplemental Information

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

\$198,974

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$61,143
2026	185,098
2027	55,552
2028	(8,721)
2029	0
Thereafter	0
Total	\$293,072

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,698,602	\$1,066,195	\$540,362

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1115000
 Submission Unit Name: PIKE TOWNSHIP, MARION COUNTY

Wages: \$4,309,539 Proportionate Share: 0.0006416

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,436,652	\$2,586,280

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$265,062	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	342,432	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,252	87,860
Total	\$644,746	\$87,860

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$864,640
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(622)
Total	\$864,018

PERF Net Pension Liability - Unaudited

PIKE TOWNSHIP, MARION COUNTY - 1115000

Net Pension Liability as of June 30, 2023	\$2,436,652
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	215,209
- Net Difference Between Projected and Actual Investment	(216,055)
- Change of Assumptions	(132,875)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(112,946)
Pension Expense/(Income)	864,018
Contributions	(467,723)
Total Activity in FY 2024	149,628
Net Pension Liability as of June 30, 2024	\$2,586,280

Supplemental Information

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

\$467,723

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$99,025
2026	387,498
2027	91,519
2028	(21,156)
2029	0
Thereafter	0
Total	\$556,886

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,120,315	\$2,586,280	\$1,310,760

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1116000
 Submission Unit Name: CITY OF BLOOMINGTON

Wages: \$22,323,723 Proportionate Share: 0.0033236

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$11,604,097	\$13,397,381

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,373,068	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,773,859	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	216,181	14,617
Total	\$3,363,108	\$14,617

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,478,986
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	146,604
Total	\$4,625,590

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON - 1116000

Net Pension Liability as of June 30, 2023	\$11,604,097
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,135,652
- Net Difference Between Projected and Actual Investment	(885,832)
- Change of Assumptions	(632,794)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,310
Pension Expense/(Income)	4,625,590
Contributions	(2,461,642)
Total Activity in FY 2024	1,793,284
Net Pension Liability as of June 30, 2024	\$13,397,381

Supplemental Information

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

\$2,461,642

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$646,785
2026	2,194,214
2027	617,079
2028	(109,587)
2029	0
Thereafter	0
Total	\$3,348,491

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,343,951	\$13,397,381	\$6,789,964

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1116001
 Submission Unit Name: CITY OF BLOOMINGTON-BLOOMINGTON PUB TRANSPORTATION

Wages: \$4,442,783 Proportionate Share: 0.0006614

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,324,419	\$2,666,093

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$273,242	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	353,000	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,280	0
Total	\$709,522	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$891,323
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,644
Total	\$945,967

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON-BLOOMINGTON PUB TRANSPORTATION - 1116001

Net Pension Liability as of June 30, 2023	\$2,324,419
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	225,685
- Net Difference Between Projected and Actual Investment	(179,763)
- Change of Assumptions	(126,755)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,869)
Pension Expense/(Income)	945,967
Contributions	(497,591)
Total Activity in FY 2024	341,674
Net Pension Liability as of June 30, 2024	\$2,666,093

Supplemental Information

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

\$497,591

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$166,495
2026	442,580
2027	122,255
2028	(21,808)
2029	0
Thereafter	0
Total	\$709,522

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,247,469	\$2,666,093	\$1,351,210

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1116002
 Submission Unit Name: CITY OF BLOOMINGTON-UTILITIES DEPARTMENT

Wages: \$10,858,156 Proportionate Share: 0.0016166

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,322,942	\$6,516,490

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$667,861	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	862,806	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	219,881	70,226
Total	\$1,750,548	\$70,226

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,178,580
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,340
Total	\$2,215,920

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON-UTILITIES DEPARTMENT - 1116002

Net Pension Liability as of June 30, 2023	\$5,322,942
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	558,955
- Net Difference Between Projected and Actual Investment	(357,227)
- Change of Assumptions	(290,271)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	240,568
Pension Expense/(Income)	2,215,920
Contributions	(1,174,397)
Total Activity in FY 2024	1,193,548
Net Pension Liability as of June 30, 2024	\$6,516,490

Supplemental Information

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

\$1,174,397

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$306,740
2026	1,088,344
2027	338,540
2028	(53,302)
2029	0
Thereafter	0
Total	\$1,680,322

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,381,704	\$6,516,490	\$3,302,641

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1117000
 Submission Unit Name: SOUTHEAST FOUNTAIN SCHOOL CORPORATION

Wages: \$1,953,860 Proportionate Share: 0.0002909

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$999,860	\$1,172,613

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$120,179	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	155,258	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,499	17,563
Total	\$312,936	\$17,563

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$392,026
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,463
Total	\$399,489

PERF Net Pension Liability - Unaudited

SOUTHEAST FOUNTAIN SCHOOL CORPORATION - 1117000

Net Pension Liability as of June 30, 2023	\$999,860
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99,722
- Net Difference Between Projected and Actual Investment	(73,913)
- Change of Assumptions	(54,524)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,811
Pension Expense/(Income)	399,489
Contributions	(218,832)
Total Activity in FY 2024	172,753
Net Pension Liability as of June 30, 2024	\$1,172,613

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$218,832

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$49,151
2026	199,053
2027	56,759
2028	(9,590)
2029	0
Thereafter	0
Total	\$295,373

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,868,142	\$1,172,613	\$594,296

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1118000
 Submission Unit Name: TIPPECANOE VALLEY SCHOOL CORPORATION

Wages: \$1,905,737 Proportionate Share: 0.0002837

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,013,272	\$1,143,590

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$117,204	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	151,415	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,395	11,935
Total	\$280,014	\$11,935

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$382,323
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,189
Total	\$402,512

PERF Net Pension Liability - Unaudited

TIPPECANOE VALLEY SCHOOL CORPORATION - 1118000

Net Pension Liability as of June 30, 2023	\$1,013,272
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	96,473
- Net Difference Between Projected and Actual Investment	(80,830)
- Change of Assumptions	(55,256)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,144)
Pension Expense/(Income)	402,512
Contributions	(213,437)
Total Activity in FY 2024	130,318
Net Pension Liability as of June 30, 2024	\$1,143,590

Supplemental Information

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

\$213,437

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$44,894
2026	182,261
2027	50,279
2028	(9,355)
2029	0
Thereafter	0
Total	\$268,079

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,821,904	\$1,143,590	\$579,586

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1119000
 Submission Unit Name: ATTICA CONSOLIDATED SCHOOL CORP

Wages: \$579,179 Proportionate Share: 0.0000862

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$331,757	\$347,471

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,612	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	46,006	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,193	15,646
Total	\$89,811	\$15,646

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,166
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,470)
Total	\$111,696

PERF Net Pension Liability - Unaudited

ATTICA CONSOLIDATED SCHOOL CORP - 1119000

Net Pension Liability as of June 30, 2023	\$331,757
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,824
- Net Difference Between Projected and Actual Investment	(30,034)
- Change of Assumptions	(18,091)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,813)
Pension Expense/(Income)	111,696
Contributions	(64,868)
Total Activity in FY 2024	15,714
Net Pension Liability as of June 30, 2024	\$347,471

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,868

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$12,149
2026	52,760
2027	12,099
2028	(2,843)
2029	0
Thereafter	0
Total	\$74,165

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$553,571	\$347,471	\$176,103

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1120000
 Submission Unit Name: SOUTH HENRY SCHOOL CORPORATION

Wages: \$516,964 Proportionate Share: 0.0000770

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$262,230	\$310,386

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,811	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	41,096	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,636	7,100
Total	\$83,543	\$7,100

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,768
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,627
Total	\$108,395

PERF Net Pension Liability - Unaudited

SOUTH HENRY SCHOOL CORPORATION - 1120000

Net Pension Liability as of June 30, 2023	\$262,230
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,446
- Net Difference Between Projected and Actual Investment	(19,008)
- Change of Assumptions	(14,300)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,259
Pension Expense/(Income)	108,395
Contributions	(57,636)
Total Activity in FY 2024	48,156
Net Pension Liability as of June 30, 2024	\$310,386

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,636

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$14,717
2026	48,972
2027	15,293
2028	(2,539)
2029	0
Thereafter	0
Total	\$76,443

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$494,489	\$310,386	\$157,308

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1121000

Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY

Wages: \$1,460,263

Proportionate Share: 0.0002174

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$809,629	\$876,336

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$89,814	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	116,030	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,712	39,705
Total	\$214,556	\$39,705

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$292,975
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,175)
Total	\$283,800

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY - 1121000

Net Pension Liability as of June 30, 2023	\$809,629
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73,249
- Net Difference Between Projected and Actual Investment	(69,539)
- Change of Assumptions	(44,151)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,103)
Pension Expense/(Income)	283,800
Contributions	(163,549)
Total Activity in FY 2024	66,707
Net Pension Liability as of June 30, 2024	\$876,336

Supplemental Information

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

\$163,549

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$20,482
2026	127,425
2027	34,112
2028	(7,168)
2029	0
Thereafter	0
Total	\$174,851

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,396,129	\$876,336	\$444,138

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1122000
 Submission Unit Name: SCOTT COUNTY SCH DIST 1

Wages: \$1,622,865 Proportionate Share: 0.0002416

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$976,214	\$973,886

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,811	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	128,946	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,320	98,280
Total	\$239,077	\$98,280

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$325,588
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,341)
Total	\$286,247

PERF Net Pension Liability - Unaudited

SCOTT COUNTY SCH DIST 1 - 1122000

Net Pension Liability as of June 30, 2023	\$976,214
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79,838
- Net Difference Between Projected and Actual Investment	(94,805)
- Change of Assumptions	(53,235)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,611)
Pension Expense/(Income)	286,247
Contributions	(181,762)
Total Activity in FY 2024	(2,328)
Net Pension Liability as of June 30, 2024	\$973,886

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$181,762

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(261)
2026	121,297
2027	27,727
2028	(7,966)
2029	0
Thereafter	0
Total	\$140,797

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,551,540	\$973,886	\$493,578

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1123000
 Submission Unit Name: FRONTIER SCHOOL CORPORATION

Wages: \$1,532,484 Proportionate Share: 0.0002282

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$743,278	\$919,871

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,276	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	121,794	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,963	0
Total	\$322,033	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$307,529
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,407
Total	\$368,936

PERF Net Pension Liability - Unaudited

FRONTIER SCHOOL CORPORATION - 1123000

Net Pension Liability as of June 30, 2023	\$743,278
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79,069
- Net Difference Between Projected and Actual Investment	(48,567)
- Change of Assumptions	(40,532)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,675)
Pension Expense/(Income)	368,936
Contributions	(171,638)
Total Activity in FY 2024	176,593
Net Pension Liability as of June 30, 2024	\$919,871

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,638

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$96,470
2026	183,098
2027	49,989
2028	(7,524)
2029	0
Thereafter	0
Total	\$322,033

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,465,486	\$919,871	\$466,202

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1124000
 Submission Unit Name: CITY OF COLUMBUS

Wages: \$11,876,031 Proportionate Share: 0.0017681

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,151,982	\$7,127,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$730,450	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	943,664	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	102,629	10,968
Total	\$1,776,743	\$10,968

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,382,746
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,769
Total	\$2,450,515

PERF Net Pension Liability - Unaudited

CITY OF COLUMBUS - 1124000

Net Pension Liability as of June 30, 2023	\$6,151,982
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	604,582
- Net Difference Between Projected and Actual Investment	(466,387)
- Change of Assumptions	(335,480)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,368
Pension Expense/(Income)	2,450,515
Contributions	(1,314,396)
Total Activity in FY 2024	975,202
Net Pension Liability as of June 30, 2024	\$7,127,184

Supplemental Information

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

\$1,314,396

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$330,722
2026	1,161,323
2027	332,028
2028	(58,298)
2029	0
Thereafter	0
Total	\$1,765,775

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,354,627	\$7,127,184	\$3,612,148

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1125000
 Submission Unit Name: DECATUR TWP M.S.D.

Wages: \$14,304,700 Proportionate Share: 0.0021297

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$7,447,248	\$8,584,788

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$879,836	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,136,655	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	239,134	40,745
Total	\$2,255,625	\$40,745

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,870,050
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	122,204
Total	\$2,992,254

PERF Net Pension Liability - Unaudited

DECATUR TWP M.S.D. - 1125000

Net Pension Liability as of June 30, 2023	\$7,447,248
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	727,468
- Net Difference Between Projected and Actual Investment	(570,274)
- Change of Assumptions	(406,113)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,882)
Pension Expense/(Income)	2,992,254
Contributions	(1,594,913)
Total Activity in FY 2024	1,137,540
Net Pension Liability as of June 30, 2024	\$8,584,788

Supplemental Information

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

\$1,594,913

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$510,506
2026	1,377,365
2027	397,231
2028	(70,222)
2029	0
Thereafter	0
Total	\$2,214,880

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,676,800	\$8,584,788	\$4,350,881

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1126000
 Submission Unit Name: BEECH GROVE CITY SCHOOLS

Wages: \$3,136,333 Proportionate Share: 0.0004669

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,517,614	\$1,882,067

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$192,889	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	249,192	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109,983	0
Total	\$552,064	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$629,209
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,847
Total	\$735,056

PERF Net Pension Liability - Unaudited

BEECH GROVE CITY SCHOOLS - 1126000

Net Pension Liability as of June 30, 2023	\$1,517,614
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	161,839
- Net Difference Between Projected and Actual Investment	(98,649)
- Change of Assumptions	(82,758)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,466)
Pension Expense/(Income)	735,056
Contributions	(346,569)
Total Activity in FY 2024	364,453
Net Pension Liability as of June 30, 2024	\$1,882,067

Supplemental Information

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

\$346,569

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$134,288
2026	331,352
2027	101,818
2028	(15,394)
2029	0
Thereafter	0
Total	\$552,064

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,998,403	\$1,882,067	\$953,856

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1127000
 Submission Unit Name: CENTER TOWNSHIP, DELAWARE COUNTY

Wages: \$500,030 Proportionate Share: 0.0000744

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$227,642	\$299,905

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,737	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	39,708	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,635	9,507
Total	\$91,080	\$9,507

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$100,264
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,537)
Total	\$96,727

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, DELAWARE COUNTY - 1127000

Net Pension Liability as of June 30, 2023	\$227,642
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,080
- Net Difference Between Projected and Actual Investment	(12,468)
- Change of Assumptions	(12,414)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,342
Pension Expense/(Income)	96,727
Contributions	(56,004)
Total Activity in FY 2024	72,263
Net Pension Liability as of June 30, 2024	\$299,905

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,004

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$12,752
2026	53,011
2027	18,264
2028	(2,454)
2029	0
Thereafter	0
Total	\$81,573

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$477,792	\$299,905	\$151,996

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1128000

Submission Unit Name: RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATIO

Wages: \$2,304,248

Proportionate Share: 0.0003431

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,151,975	\$1,383,031

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$141,744	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	183,118	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,770	4,696
Total	\$381,632	\$4,696

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$462,372
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,987
Total	\$506,359

PERF Net Pension Liability - Unaudited

RIISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATIO - 1128000

Net Pension Liability as of June 30, 2023	\$1,151,975
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	118,175
- Net Difference Between Projected and Actual Investment	(80,918)
- Change of Assumptions	(62,819)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,334
Pension Expense/(Income)	506,359
Contributions	(258,075)
Total Activity in FY 2024	231,056
Net Pension Liability as of June 30, 2024	\$1,383,031

Supplemental Information

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

\$258,075

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$85,438
2026	232,235
2027	70,576
2028	(11,313)
2029	0
Thereafter	0
Total	\$376,936

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,203,367	\$1,383,031	\$700,938

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1129000
 Submission Unit Name: MADISON AREA EDUCATIONAL SPECIAL SERVICES

Wages: \$794,595 Proportionate Share: 0.0001183

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$401,991	\$476,866

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,873	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	63,139	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,286	2,403
Total	\$128,298	\$2,403

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$159,425
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,127)
Total	\$156,298

PERF Net Pension Liability - Unaudited

MADISON AREA EDUCATIONAL SPECIAL SERVICES - 1129000

Net Pension Liability as of June 30, 2023	\$401,991
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,648
- Net Difference Between Projected and Actual Investment	(28,998)
- Change of Assumptions	(21,921)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,838
Pension Expense/(Income)	156,298
Contributions	(88,990)
Total Activity in FY 2024	74,875
Net Pension Liability as of June 30, 2024	\$476,866

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,990

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$27,218
2026	78,879
2027	23,698
2028	(3,900)
2029	0
Thereafter	0
Total	\$125,895

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$759,715	\$476,866	\$241,682

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1130000
 Submission Unit Name: FRANKFORT COMMUNITY SCHOOLS

Wages: \$4,360,196 Proportionate Share: 0.0006492

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,411,241	\$2,616,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$268,202	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	346,489	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,157	68,737
Total	\$652,848	\$68,737

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$874,882
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(265)
Total	\$874,617

PERF Net Pension Liability - Unaudited

FRANKFORT COMMUNITY SCHOOLS - 1130000

Net Pension Liability as of June 30, 2023	\$2,411,241
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	218,869
- Net Difference Between Projected and Actual Investment	(206,174)
- Change of Assumptions	(131,490)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(62,473)
Pension Expense/(Income)	874,617
Contributions	(487,675)
Total Activity in FY 2024	205,674
Net Pension Liability as of June 30, 2024	\$2,616,915

Supplemental Information

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

\$487,675

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$98,461
2026	404,467
2027	102,588
2028	(21,405)
2029	0
Thereafter	0
Total	\$584,111

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,169,122	\$2,616,915	\$1,326,286

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1131000
 Submission Unit Name: SOUTHERN WELLS COMMUNITY SCHOOLS

Wages: \$1,551,672 Proportionate Share: 0.0002310

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$814,923	\$931,157

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,432	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	123,288	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,115	16,167
Total	\$227,835	\$16,167

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$311,303
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,598
Total	\$314,901

PERF Net Pension Liability - Unaudited

SOUTHERN WELLS COMMUNITY SCHOOLS - 1131000

Net Pension Liability as of June 30, 2023	\$814,923
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,759
- Net Difference Between Projected and Actual Investment	(63,495)
- Change of Assumptions	(44,439)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,451
Pension Expense/(Income)	314,901
Contributions	(172,943)
Total Activity in FY 2024	116,234
Net Pension Liability as of June 30, 2024	\$931,157

Supplemental Information

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

\$172,943

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$33,466
2026	143,695
2027	42,124
2028	(7,617)
2029	0
Thereafter	0
Total	\$211,668

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,483,468	\$931,157	\$471,923

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1132000
 Submission Unit Name: NORTH GIBSON SCHOOL CORPORATION

Wages: \$3,023,547 Proportionate Share: 0.0004501

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,619,964	\$1,814,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$185,948	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	240,226	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,333	38,904
Total	\$462,507	\$38,904

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$606,569
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,578
Total	\$652,147

PERF Net Pension Liability - Unaudited

NORTH GIBSON SCHOOL CORPORATION - 1132000

Net Pension Liability as of June 30, 2023	\$1,619,964
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	152,804
- Net Difference Between Projected and Actual Investment	(131,074)
- Change of Assumptions	(88,340)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(64,608)
Pension Expense/(Income)	652,147
Contributions	(326,547)
Total Activity in FY 2024	194,382
Net Pension Liability as of June 30, 2024	\$1,814,346

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$326,547

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$89,479
2026	273,158
2027	75,807
2028	(14,841)
2029	0
Thereafter	0
Total	\$423,603

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,890,514	\$1,814,346	\$919,534

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1133000
 Submission Unit Name: TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY

Wages: \$828,694 Proportionate Share: 0.0001234

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$425,638	\$497,424

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,980	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	65,861	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,942	11,228
Total	\$126,783	\$11,228

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,298
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,848)
Total	\$154,450

PERF Net Pension Liability - Unaudited

TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY - 1133000

Net Pension Liability as of June 30, 2023	\$425,638
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,272
- Net Difference Between Projected and Actual Investment	(31,696)
- Change of Assumptions	(23,211)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,785
Pension Expense/(Income)	154,450
Contributions	(92,814)
Total Activity in FY 2024	71,786
Net Pension Liability as of June 30, 2024	\$497,424

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$92,814

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$17,920
2026	77,828
2027	23,876
2028	(4,069)
2029	0
Thereafter	0
Total	\$115,555

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$792,467	\$497,424	\$252,101

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1134000

Submission Unit Name: SOUTH VERMILLION COMMUNITY SCHOOL CORPORATION

Wages: \$2,553,947

Proportionate Share: 0.0003802

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,349,264	\$1,532,580

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$157,071	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	202,919	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,390	16,329
Total	\$381,380	\$16,329

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$512,369
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,252
Total	\$515,621

PERF Net Pension Liability - Unaudited

SOUTH VERMILLION COMMUNITY SCHOOL CORPORATION - 1134000

Net Pension Liability as of June 30, 2023	\$1,349,264
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	129,465
- Net Difference Between Projected and Actual Investment	(106,336)
- Change of Assumptions	(73,578)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,186
Pension Expense/(Income)	515,621
Contributions	(286,042)
Total Activity in FY 2024	183,316
Net Pension Liability as of June 30, 2024	\$1,532,580

Supplemental Information

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

\$286,042

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$68,124
2026	240,928
2027	68,534
2028	(12,535)
2029	0
Thereafter	0
Total	\$365,051

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,441,621	\$1,532,580	\$776,731

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1135000
 Submission Unit Name: JAY SCHOOL CORPORATION

Wages: \$5,477,178 Proportionate Share: 0.0008154

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,900,760	\$3,286,865

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$336,864	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	435,192	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,963	11,660
Total	\$833,019	\$11,660

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,098,858
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,153
Total	\$1,167,011

PERF Net Pension Liability - Unaudited

JAY SCHOOL CORPORATION - 1135000

Net Pension Liability as of June 30, 2023	\$2,900,760
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	277,515
- Net Difference Between Projected and Actual Investment	(229,670)
- Change of Assumptions	(158,184)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(65,336)
Pension Expense/(Income)	1,167,011
Contributions	(605,231)
Total Activity in FY 2024	386,105
Net Pension Liability as of June 30, 2024	\$3,286,865

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$605,231

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$167,258
2026	536,516
2027	144,470
2028	(26,885)
2029	0
Thereafter	0
Total	\$821,359

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,236,448	\$3,286,865	\$1,665,825

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1136000
 Submission Unit Name: EAST WASHINGTON SCHOOL CORPORATION

Wages: \$1,239,367 Proportionate Share: 0.0001845

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$758,454	\$743,717

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,222	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	98,471	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,451	134,368
Total	\$182,144	\$134,368

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$248,638
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(107,613)
Total	\$141,025

PERF Net Pension Liability - Unaudited

EAST WASHINGTON SCHOOL CORPORATION - 1136000

Net Pension Liability as of June 30, 2023	\$758,454
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,704
- Net Difference Between Projected and Actual Investment	(75,369)
- Change of Assumptions	(41,360)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,231
Pension Expense/(Income)	141,025
Contributions	(137,968)
Total Activity in FY 2024	(14,737)
Net Pension Liability as of June 30, 2024	\$743,717

Supplemental Information

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

\$137,968

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$39,474)
2026	74,045
2027	19,288
2028	(6,083)
2029	0
Thereafter	0
Total	\$47,776

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,184,847	\$743,717	\$376,925

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1137000
 Submission Unit Name: UNION TOWNSHIP, MONTGOMERY COUNTY

Wages: \$29,557 Proportionate Share: 0.0000044

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$14,117	\$17,736

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,818	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,348	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	913	4,303
Total	\$5,079	\$4,303

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,930
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,947)
Total	\$1,983

PERF Net Pension Liability - Unaudited

UNION TOWNSHIP, MONTGOMERY COUNTY - 1137000

Net Pension Liability as of June 30, 2023	\$14,117
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,529
- Net Difference Between Projected and Actual Investment	(888)
- Change of Assumptions	(770)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,075
Pension Expense/(Income)	1,983
Contributions	(3,310)
Total Activity in FY 2024	3,619
Net Pension Liability as of June 30, 2024	\$17,736

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,310

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$2,340)
2026	2,269
2027	993
2028	(146)
2029	0
Thereafter	0
Total	\$776

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,257	\$17,736	\$8,989

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1138000
 Submission Unit Name: BARTHOLOMEW COUNTY

Wages: \$19,467,436 Proportionate Share: 0.0028983

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$10,125,659	\$11,683,003

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,197,366	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,546,870	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	120,863	67,879
Total	\$2,865,099	\$67,879

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,905,839
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,583
Total	\$3,953,422

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY - 1138000

Net Pension Liability as of June 30, 2023	\$10,125,659
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	990,198
- Net Difference Between Projected and Actual Investment	(773,959)
- Change of Assumptions	(552,172)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,146
Pension Expense/(Income)	3,953,422
Contributions	(2,132,291)
Total Activity in FY 2024	1,557,344
Net Pension Liability as of June 30, 2024	\$11,683,003

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,132,291

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$489,222
2026	1,869,051
2027	534,510
2028	(95,563)
2029	0
Thereafter	0
Total	\$2,797,220

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,612,701	\$11,683,003	\$5,921,096

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1138001
 Submission Unit Name: BARTHOLOMEW COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$671,252 Proportionate Share: 0.0000999

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$373,756	\$402,695

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,271	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	53,318	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,142	19,931
Total	\$98,731	\$19,931

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$134,628
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,155)
Total	\$129,473

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 1138001

Net Pension Liability as of June 30, 2023	\$373,756
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,624
- Net Difference Between Projected and Actual Investment	(32,348)
- Change of Assumptions	(20,382)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,248)
Pension Expense/(Income)	129,473
Contributions	(75,180)
Total Activity in FY 2024	28,939
Net Pension Liability as of June 30, 2024	\$402,695

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,180

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$9,184
2026	57,462
2027	15,449
2028	(3,295)
2029	0
Thereafter	0
Total	\$78,800

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$641,552	\$402,695	\$204,091

PERF - Unaudited

Measurement Date of June 30, 2024

Submission Unit Name: UNION TOWNSHIP, ADAMS COUNTY

Proportionate Share: 0.0000012

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,235	\$4,837

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$496	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	640	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	92	218
Total	\$1,228	\$218

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,617
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49)
Total	\$1,568

PERF Net Pension Liability - Unaudited

UNION TOWNSHIP, ADAMS COUNTY - 1142000

Net Pension Liability as of June 30, 2023	\$4,235
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	409
- Net Difference Between Projected and Actual Investment	(331)
- Change of Assumptions	(231)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61
Pension Expense/(Income)	1,568
Contributions	(874)
Total Activity in FY 2024	602
Net Pension Liability as of June 30, 2024	\$4,837

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$144
2026	692
2027	214
2028	(40)
2029	0
Thereafter	0
Total	\$1,010

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,706	\$4,837	\$2,452

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1143000
 Submission Unit Name: WELLS COUNTY

Wages: \$5,796,115 Proportionate Share: 0.0008629

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,993,581	\$3,478,337

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$356,487	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	460,544	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,868	48,693
Total	\$860,899	\$48,693

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,162,871
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,379)
Total	\$1,119,492

PERF Net Pension Liability - Unaudited

WELLS COUNTY - 1143000

Net Pension Liability as of June 30, 2023	\$2,993,581
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	295,239
- Net Difference Between Projected and Actual Investment	(225,593)
- Change of Assumptions	(163,246)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,087
Pension Expense/(Income)	1,119,492
Contributions	(632,223)
Total Activity in FY 2024	484,756
Net Pension Liability as of June 30, 2024	\$3,478,337

Supplemental Information

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

\$632,223

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$129,414
2026	549,798
2027	161,446
2028	(28,452)
2029	0
Thereafter	0
Total	\$812,206

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,541,490	\$3,478,337	\$1,762,866

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1145000
 Submission Unit Name: CLINTON PRAIRIE SCHOOL CORPORATION

Wages: \$1,882,577 Proportionate Share: 0.0002803

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$965,626	\$1,129,885

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$115,799	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	149,601	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,649	1,263
Total	\$282,049	\$1,263

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$377,741
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,023)
Total	\$376,718

PERF Net Pension Liability - Unaudited

CLINTON PRAIRIE SCHOOL CORPORATION - 1145000

Net Pension Liability as of June 30, 2023	\$965,626
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	96,043
- Net Difference Between Projected and Actual Investment	(71,723)
- Change of Assumptions	(52,657)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,178
Pension Expense/(Income)	376,718
Contributions	(202,300)
Total Activity in FY 2024	164,259
Net Pension Liability as of June 30, 2024	\$1,129,885

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$202,300

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$53,811
2026	183,458
2027	52,759
2028	(9,242)
2029	0
Thereafter	0
Total	\$280,786

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,800,069	\$1,129,885	\$572,640

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1146000
 Submission Unit Name: PERRY TOWNSHIP, MARION COUNTY

Wages: \$706,470 Proportionate Share: 0.0001052

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$339,522	\$424,060

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,461	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	56,147	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,371	0
Total	\$119,979	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,771
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,644
Total	\$152,415

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP, MARION COUNTY - 1146000

Net Pension Liability as of June 30, 2023	\$339,522
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,514
- Net Difference Between Projected and Actual Investment	(21,672)
- Change of Assumptions	(18,515)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,267
Pension Expense/(Income)	152,415
Contributions	(78,471)
Total Activity in FY 2024	84,538
Net Pension Liability as of June 30, 2024	\$424,060

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,471

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$25,864
2026	74,248
2027	23,335
2028	(3,468)
2029	0
Thereafter	0
Total	\$119,979

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$675,588	\$424,060	\$214,919

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1147000
 Submission Unit Name: SHELBY EASTERN SCHOOLS

Wages: \$1,190,802 Proportionate Share: 0.0001773

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$643,045	\$714,694

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,247	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	94,628	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,667	8,790
Total	\$184,542	\$8,790

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$238,935
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,863
Total	\$254,798

PERF Net Pension Liability - Unaudited

SHELBY EASTERN SCHOOLS - 1147000

Net Pension Liability as of June 30, 2023	\$643,045
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,091
- Net Difference Between Projected and Actual Investment	(52,760)
- Change of Assumptions	(35,066)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,044)
Pension Expense/(Income)	254,798
Contributions	(133,370)
Total Activity in FY 2024	71,649
Net Pension Liability as of June 30, 2024	\$714,694

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$133,370

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$38,509
2026	112,976
2027	30,113
2028	(5,846)
2029	0
Thereafter	0
Total	\$175,752

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,138,609	\$714,694	\$362,216

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1148000
 Submission Unit Name: CLINTON COUNTY

Wages: \$11,203,707 Proportionate Share: 0.0016680

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,778,931	\$6,723,683

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$689,096	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	890,239	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	196,903	3,927
Total	\$1,776,238	\$3,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,247,848
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	122,832
Total	\$2,370,680

PERF Net Pension Liability - Unaudited

CLINTON COUNTY - 1148000

Net Pension Liability as of June 30, 2023	\$5,778,931
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	570,861
- Net Difference Between Projected and Actual Investment	(434,308)
- Change of Assumptions	(315,137)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,574
Pension Expense/(Income)	2,370,680
Contributions	(1,249,918)
Total Activity in FY 2024	944,752
Net Pension Liability as of June 30, 2024	\$6,723,683

Supplemental Information

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

\$1,249,918

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$373,567
2026	1,135,314
2027	318,427
2028	(54,997)
2029	0
Thereafter	0
Total	\$1,772,311

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,711,791	\$6,723,683	\$3,407,648

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1149000
 Submission Unit Name: TOWN OF LAGRANGE

Wages: \$1,382,946 Proportionate Share: 0.0002059

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$765,865	\$829,980

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,063	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	109,892	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,749	21,254
Total	\$224,704	\$21,254

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$277,477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,741
Total	\$296,218

PERF Net Pension Liability - Unaudited

TOWN OF LAGRANGE - 1149000

Net Pension Liability as of June 30, 2023	\$765,865
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,394
- Net Difference Between Projected and Actual Investment	(65,646)
- Change of Assumptions	(41,764)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,197)
Pension Expense/(Income)	296,218
Contributions	(154,890)
Total Activity in FY 2024	64,115
Net Pension Liability as of June 30, 2024	\$829,980

Supplemental Information

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

\$154,890

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$42,768
2026	135,044
2027	32,428
2028	(6,790)
2029	0
Thereafter	0
Total	\$203,450

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,322,277	\$829,980	\$420,644

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1150000
 Submission Unit Name: MT VERNON COMMUNITY SCHOOL CORPORATION

Wages: \$7,269,073 Proportionate Share: 0.0010822

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,549,804	\$4,362,332

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$447,086	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	577,588	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	332,561	0
Total	\$1,357,235	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,458,406
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	228,486
Total	\$1,686,892

PERF Net Pension Liability - Unaudited

MT VERNON COMMUNITY SCHOOL CORPORATION - 1150000

Net Pension Liability as of June 30, 2023	\$3,549,804
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	374,458
- Net Difference Between Projected and Actual Investment	(236,037)
- Change of Assumptions	(193,578)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,998)
Pension Expense/(Income)	1,686,892
Contributions	(812,209)
Total Activity in FY 2024	812,528
Net Pension Liability as of June 30, 2024	\$4,362,332

Supplemental Information

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

\$812,209

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$363,515
2026	795,989
2027	233,413
2028	(35,682)
2029	0
Thereafter	0
Total	\$1,357,235

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,949,821	\$4,362,332	\$2,210,886

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1152000
 Submission Unit Name: CITY OF HOBART

Wages: \$6,068,981 Proportionate Share: 0.0009036

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,581,568	\$3,642,398

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$373,301	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	482,266	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,721	249,171
Total	\$912,288	\$249,171

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,217,719
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(74,375)
Total	\$1,143,344

PERF Net Pension Liability - Unaudited

CITY OF HOBART - 1152000

Net Pension Liability as of June 30, 2023	\$3,581,568
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	300,023
- Net Difference Between Projected and Actual Investment	(338,639)
- Change of Assumptions	(195,310)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(173,083)
Pension Expense/(Income)	1,143,344
Contributions	(675,505)
Total Activity in FY 2024	60,830
Net Pension Liability as of June 30, 2024	\$3,642,398

Supplemental Information

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

\$675,505

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$88,314
2026	492,454
2027	112,144
2028	(29,795)
2029	0
Thereafter	0
Total	\$663,117

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,802,863	\$3,642,398	\$1,846,014

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1153000
 Submission Unit Name: CITY OF ANDERSON

Wages: \$8,354,744 Proportionate Share: 0.0012439

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,291,317	\$5,014,142

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$513,888	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	663,890	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,134	97,098
Total	\$1,246,912	\$97,098

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,676,318
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(64,990)
Total	\$1,611,328

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON - 1153000

Net Pension Liability as of June 30, 2023	\$4,291,317
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	426,089
- Net Difference Between Projected and Actual Investment	(319,692)
- Change of Assumptions	(234,014)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	147,226
Pension Expense/(Income)	1,611,328
Contributions	(908,112)
Total Activity in FY 2024	722,825
Net Pension Liability as of June 30, 2024	\$5,014,142

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$908,112

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$167,893
2026	787,630
2027	235,305
2028	(41,014)
2029	0
Thereafter	0
Total	\$1,149,814

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,988,248	\$5,014,142	\$2,541,231

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1153001
 Submission Unit Name: CITY OF ANDERSON-CITY UTILITIES

Wages: \$16,237,801 Proportionate Share: 0.0024175

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$8,314,405	\$9,744,906

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$998,734	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,290,259	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	197,573	99,224
Total	\$2,486,566	\$99,224

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,257,898
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,253)
Total	\$3,190,645

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON-CITY UTILITIES - 1153001

Net Pension Liability as of June 30, 2023	\$8,314,405
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	828,624
- Net Difference Between Projected and Actual Investment	(615,425)
- Change of Assumptions	(453,401)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	286,457
Pension Expense/(Income)	3,190,645
Contributions	(1,806,399)
Total Activity in FY 2024	1,430,501
Net Pension Liability as of June 30, 2024	\$9,744,906

Supplemental Information

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

\$1,806,399

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$413,754
2026	1,584,622
2027	468,676
2028	(79,710)
2029	0
Thereafter	0
Total	\$2,387,342

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,525,033	\$9,744,906	\$4,938,843

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1153002
 Submission Unit Name: CITY OF ANDERSON-ANDERSON HOUSING AUTHORITY

Wages: \$889,507 Proportionate Share: 0.0001324

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$456,696	\$533,702

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,698	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	70,664	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,182	34,081
Total	\$149,544	\$34,081

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$178,426
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,731
Total	\$194,157

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON-ANDERSON HOUSING AUTHORITY - 1153002

Net Pension Liability as of June 30, 2023	\$456,696
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,354
- Net Difference Between Projected and Actual Investment	(34,012)
- Change of Assumptions	(24,905)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,013)
Pension Expense/(Income)	194,157
Contributions	(99,575)
Total Activity in FY 2024	77,006
Net Pension Liability as of June 30, 2024	\$533,702

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,575

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$19,572
2026	74,643
2027	25,614
2028	(4,366)
2029	0
Thereafter	0
Total	\$115,463

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$850,265	\$533,702	\$270,487

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1154000
 Submission Unit Name: TOWN OF NEW PEKIN

Wages: \$417,012 Proportionate Share: 0.0000621

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$229,760	\$250,324

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,655	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	33,144	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,046	7,481
Total	\$68,845	\$7,481

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,688
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,125
Total	\$85,813

PERF Net Pension Liability - Unaudited

TOWN OF NEW PEKIN - 1154000

Net Pension Liability as of June 30, 2023	\$229,760
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,954
- Net Difference Between Projected and Actual Investment	(19,518)
- Change of Assumptions	(12,529)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,367)
Pension Expense/(Income)	85,813
Contributions	(41,789)
Total Activity in FY 2024	20,564
Net Pension Liability as of June 30, 2024	\$250,324

Supplemental Information

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

\$41,789

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$14,009
2026	40,400
2027	9,003
2028	(2,048)
2029	0
Thereafter	0
Total	\$61,364

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$398,802	\$250,324	\$126,867

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1155000
 Submission Unit Name: CITY OF BERNE

Wages: \$1,011,639 Proportionate Share: 0.0001506

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$523,400	\$607,066

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,217	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	80,378	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,670	12,198
Total	\$152,265	\$12,198

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$202,953
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,091)
Total	\$201,862

PERF Net Pension Liability - Unaudited

CITY OF BERNE - 1155000

Net Pension Liability as of June 30, 2023	\$523,400
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,508
- Net Difference Between Projected and Actual Investment	(39,587)
- Change of Assumptions	(28,542)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,729
Pension Expense/(Income)	201,862
Contributions	(113,304)
Total Activity in FY 2024	83,666
Net Pension Liability as of June 30, 2024	\$607,066

Supplemental Information

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

\$113,304

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$21,649
2026	94,763
2027	28,620
2028	(4,965)
2029	0
Thereafter	0
Total	\$140,067

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$967,144	\$607,066	\$307,669

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1156000
 Submission Unit Name: SPEEDWAY PUBLIC LIBRARY

Wages: \$374,314 Proportionate Share: 0.0000557

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$203,996	\$224,526

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,011	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	29,728	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,529	9,993
Total	\$59,268	\$9,993

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,063
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,346
Total	\$77,409

PERF Net Pension Liability - Unaudited

SPEEDWAY PUBLIC LIBRARY - 1156000

Net Pension Liability as of June 30, 2023	\$203,996
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,837
- Net Difference Between Projected and Actual Investment	(17,028)
- Change of Assumptions	(11,124)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,641)
Pension Expense/(Income)	77,409
Contributions	(41,923)
Total Activity in FY 2024	20,530
Net Pension Liability as of June 30, 2024	\$224,526

Supplemental Information

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

\$41,923

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$9,520
2026	32,391
2027	9,201
2028	(1,837)
2029	0
Thereafter	0
Total	\$49,275

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$357,702	\$224,526	\$113,793

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1157000
 Submission Unit Name: TOWN OF ZIONSVILLE

Wages: \$7,181,777 Proportionate Share: 0.0010692

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,363,102	\$4,309,929

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$441,715	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	570,649	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	303,810	0
Total	\$1,316,174	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,440,887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	188,288
Total	\$1,629,175

PERF Net Pension Liability - Unaudited

TOWN OF ZIONSVILLE - 1157000

Net Pension Liability as of June 30, 2023	\$3,363,102
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	372,907
- Net Difference Between Projected and Actual Investment	(200,183)
- Change of Assumptions	(183,397)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	128,502
Pension Expense/(Income)	1,629,175
Contributions	(800,177)
Total Activity in FY 2024	946,827
Net Pension Liability as of June 30, 2024	\$4,309,929

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$800,177

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$316,209
2026	785,864
2027	249,356
2028	(35,255)
2029	0
Thereafter	0
Total	\$1,316,174

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,866,335	\$4,309,929	\$2,184,327

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1159000
 Submission Unit Name: WEST NOBLE SCHOOL CORPORATION

Wages: \$4,448,109 Proportionate Share: 0.0006622

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,260,891	\$2,669,318

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$273,573	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	353,427	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,917	11,204
Total	\$691,917	\$11,204

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$892,401
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,690
Total	\$914,091

PERF Net Pension Liability - Unaudited

WEST NOBLE SCHOOL CORPORATION - 1159000

Net Pension Liability as of June 30, 2023	\$2,260,891
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	227,316
- Net Difference Between Projected and Actual Investment	(164,775)
- Change of Assumptions	(123,291)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,276
Pension Expense/(Income)	914,091
Contributions	(498,190)
Total Activity in FY 2024	408,427
Net Pension Liability as of June 30, 2024	\$2,669,318

Supplemental Information

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

\$498,190

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$129,053
2026	442,259
2027	131,235
2028	(21,834)
2029	0
Thereafter	0
Total	\$680,713

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,252,607	\$2,669,318	\$1,352,845

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1160000
 Submission Unit Name: JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION

Wages: \$1,454,486 Proportionate Share: 0.0002165

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$784,924	\$872,708

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$89,442	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	115,550	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,787	47,071
Total	\$213,779	\$47,071

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$291,762
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,279)
Total	\$268,483

PERF Net Pension Liability - Unaudited

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION - 1160000

Net Pension Liability as of June 30, 2023	\$784,924
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73,383
- Net Difference Between Projected and Actual Investment	(64,357)
- Change of Assumptions	(42,803)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,980
Pension Expense/(Income)	268,483
Contributions	(162,902)
Total Activity in FY 2024	87,784
Net Pension Liability as of June 30, 2024	\$872,708

Supplemental Information

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

\$162,902

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$12,274
2026	124,754
2027	36,819
2028	(7,139)
2029	0
Thereafter	0
Total	\$166,708

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,390,349	\$872,708	\$442,300

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1162000
 Submission Unit Name: CITY OF HARTFORD CITY

Wages: \$1,757,967 Proportionate Share: 0.0002617

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$893,980	\$1,054,909

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108,115	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	139,674	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,794	0
Total	\$284,583	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$352,675
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,504
Total	\$376,179

PERF Net Pension Liability - Unaudited

CITY OF HARTFORD CITY - 1162000

Net Pension Liability as of June 30, 2023	\$893,980
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89,824
- Net Difference Between Projected and Actual Investment	(65,229)
- Change of Assumptions	(48,751)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,799
Pension Expense/(Income)	376,179
Contributions	(196,893)
Total Activity in FY 2024	160,929
Net Pension Liability as of June 30, 2024	\$1,054,909

Supplemental Information

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

\$196,893

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$61,830
2026	179,580
2027	51,801
2028	(8,628)
2029	0
Thereafter	0
Total	\$284,583

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,680,621	\$1,054,909	\$534,641

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1163000
 Submission Unit Name: MILAN SCHOOLS

Wages: \$1,763,537 Proportionate Share: 0.0002626

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$970,567	\$1,058,537

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108,487	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	140,154	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,515	22,244
Total	\$288,156	\$22,244

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$353,888
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,420
Total	\$388,308

PERF Net Pension Liability - Unaudited

MILAN SCHOOLS - 1163000

Net Pension Liability as of June 30, 2023	\$970,567
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	88,630
- Net Difference Between Projected and Actual Investment	(82,303)
- Change of Assumptions	(52,927)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(57,579)
Pension Expense/(Income)	388,308
Contributions	(196,159)
Total Activity in FY 2024	87,970
Net Pension Liability as of June 30, 2024	\$1,058,537

Supplemental Information

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

\$196,159

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$65,728
2026	166,920
2027	41,922
2028	(8,658)
2029	0
Thereafter	0
Total	\$265,912

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,686,401	\$1,058,537	\$536,480

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1164000
 Submission Unit Name: ANDERSON TOWNSHIP, MADISON COUNTY

Wages: \$239,586 Proportionate Share: 0.0000357

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$131,291	\$143,906

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,749	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	19,054	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,186	2,741
Total	\$35,989	\$2,741

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,110
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,251)
Total	\$43,859

PERF Net Pension Liability - Unaudited

ANDERSON TOWNSHIP, MADISON COUNTY - 1164000

Net Pension Liability as of June 30, 2023	\$131,291
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,063
- Net Difference Between Projected and Actual Investment	(11,038)
- Change of Assumptions	(7,160)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,723
Pension Expense/(Income)	43,859
Contributions	(26,832)
Total Activity in FY 2024	12,615
Net Pension Liability as of June 30, 2024	\$143,906

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,832

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$6,085
2026	22,522
2027	5,818
2028	(1,177)
2029	0
Thereafter	0
Total	\$33,248

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$229,263	\$143,906	\$72,933

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1165000
 Submission Unit Name: SWITZERLAND COMMUNITY SCHOOL CORPORATION

Wages: \$2,699,265 Proportionate Share: 0.0004019

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,421,263	\$1,620,053

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$166,036	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	214,501	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,631	19,458
Total	\$400,168	\$19,458

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$541,613
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,815)
Total	\$538,798

PERF Net Pension Liability - Unaudited

SWITZERLAND COMMUNITY SCHOOL CORPORATION - 1165000

Net Pension Liability as of June 30, 2023	\$1,421,263
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	136,957
- Net Difference Between Projected and Actual Investment	(111,256)
- Change of Assumptions	(77,504)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,746)
Pension Expense/(Income)	538,798
Contributions	(269,459)
Total Activity in FY 2024	198,790
Net Pension Liability as of June 30, 2024	\$1,620,053

Supplemental Information

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

\$269,459

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$72,456
2026	254,689
2027	66,816
2028	(13,251)
2029	0
Thereafter	0
Total	\$380,710

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,580,977	\$1,620,053	\$821,064

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1166000
 Submission Unit Name: VALPARAISO COMMUNITY SCHOOLS

Wages: \$9,223,522 Proportionate Share: 0.0013732

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,966,479	\$5,535,348

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$567,306	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	732,899	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,548	82,290
Total	\$1,371,753	\$82,290

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,850,567
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,821)
Total	\$1,821,746

PERF Net Pension Liability - Unaudited

VALPARAISO COMMUNITY SCHOOLS - 1166000

Net Pension Liability as of June 30, 2023	\$4,966,479
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	465,693
- Net Difference Between Projected and Actual Investment	(405,431)
- Change of Assumptions	(270,832)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,806)
Pension Expense/(Income)	1,821,746
Contributions	(1,024,501)
Total Activity in FY 2024	568,869
Net Pension Liability as of June 30, 2024	\$5,535,348

Supplemental Information

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

\$1,024,501

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$241,529
2026	859,744
2027	233,468
2028	(45,278)
2029	0
Thereafter	0
Total	\$1,289,463

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,818,604	\$5,535,348	\$2,805,385

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1167000
 Submission Unit Name: JEFFERSON TOWNSHIP, GREENE COUNTY

Wages: \$17,091 Proportionate Share: 0.0000025

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$8,470	\$10,077

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,033	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,334	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	296	218
Total	\$2,663	\$218

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,369
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16)
Total	\$3,353

PERF Net Pension Liability - Unaudited

JEFFERSON TOWNSHIP, GREENE COUNTY - 1167000

Net Pension Liability as of June 30, 2023	\$8,470
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	860
- Net Difference Between Projected and Actual Investment	(607)
- Change of Assumptions	(462)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	377
Pension Expense/(Income)	3,353
Contributions	(1,914)
Total Activity in FY 2024	1,607
Net Pension Liability as of June 30, 2024	\$10,077

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,914

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$403
2026	1,615
2027	509
2028	(82)
2029	0
Thereafter	0
Total	\$2,445

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,055	\$10,077	\$5,107

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1168000
 Submission Unit Name: TOWN OF OOLITIC

Wages: \$226,590 Proportionate Share: 0.0000337

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$135,526	\$135,844

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,922	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,986	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,972	9,515
Total	\$33,880	\$9,515

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,415
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,782)
Total	\$41,633

PERF Net Pension Liability - Unaudited

TOWN OF OOLITIC - 1168000

Net Pension Liability as of June 30, 2023	\$135,526
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,149
- Net Difference Between Projected and Actual Investment	(13,077)
- Change of Assumptions	(7,391)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,618)
Pension Expense/(Income)	41,633
Contributions	(25,378)
Total Activity in FY 2024	318
Net Pension Liability as of June 30, 2024	\$135,844

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,378

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$2,471
2026	19,047
2027	3,959
2028	(1,112)
2029	0
Thereafter	0
Total	\$24,365

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$216,419	\$135,844	\$68,848

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1169000
 Submission Unit Name: SOUTHEASTERN CAREER CENTER

Wages: \$534,129 Proportionate Share: 0.0000795

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$267,524	\$320,463

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,844	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	42,430	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,402	4,080
Total	\$86,676	\$4,080

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$107,137
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,668)
Total	\$105,469

PERF Net Pension Liability - Unaudited

SOUTHEASTERN CAREER CENTER - 1169000

Net Pension Liability as of June 30, 2023	\$267,524
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,371
- Net Difference Between Projected and Actual Investment	(18,887)
- Change of Assumptions	(14,589)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,396
Pension Expense/(Income)	105,469
Contributions	(59,821)
Total Activity in FY 2024	52,939
Net Pension Liability as of June 30, 2024	\$320,463

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,821

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$14,158
2026	54,782
2027	16,277
2028	(2,621)
2029	0
Thereafter	0
Total	\$82,596

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$510,544	\$320,463	\$162,415

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1171000
 Submission Unit Name: SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION

Wages: \$6,318,900 Proportionate Share: 0.0009408

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,493,335	\$3,792,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$388,670	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	502,120	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88,820	93,787
Total	\$979,610	\$93,787

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,267,851
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,829
Total	\$1,338,680

PERF Net Pension Liability - Unaudited

SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION - 1171000

Net Pension Liability as of June 30, 2023	\$3,493,335
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	317,198
- Net Difference Between Projected and Actual Investment	(298,562)
- Change of Assumptions	(190,498)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(165,799)
Pension Expense/(Income)	1,338,680
Contributions	(702,003)
Total Activity in FY 2024	299,016
Net Pension Liability as of June 30, 2024	\$3,792,351

Supplemental Information

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

\$702,003

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$169,290
2026	599,663
2027	147,890
2028	(31,020)
2029	0
Thereafter	0
Total	\$885,823

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,041,759	\$3,792,351	\$1,922,012

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1172000
 Submission Unit Name: CITY OF VALPARAISO

Wages: \$8,335,691 Proportionate Share: 0.0012410

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,619,545	\$5,002,452

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$512,690	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	662,342	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,742	165,166
Total	\$1,246,774	\$165,166

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,672,410
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,926
Total	\$1,697,336

PERF Net Pension Liability - Unaudited

CITY OF VALPARAISO - 1172000

Net Pension Liability as of June 30, 2023	\$4,619,545
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	418,176
- Net Difference Between Projected and Actual Investment	(396,470)
- Change of Assumptions	(251,913)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(169,316)
Pension Expense/(Income)	1,697,336
Contributions	(914,906)
Total Activity in FY 2024	382,907
Net Pension Liability as of June 30, 2024	\$5,002,452

Supplemental Information

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

\$914,906

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$191,280
2026	739,825
2027	191,421
2028	(40,918)
2029	0
Thereafter	0
Total	\$1,081,608

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,969,624	\$5,002,452	\$2,535,307

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1173000
 Submission Unit Name: CITY OF INDIANAPOLIS

Wages: \$92,099,229 Proportionate Share: 0.0137119

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$49,790,785	\$55,272,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,664,754	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	7,318,263	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,064,473	2,285,993
Total	\$14,047,490	\$2,285,993

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,478,580
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,563,256)
Total	\$16,915,324

PERF Net Pension Liability - Unaudited

CITY OF INDIANAPOLIS - 1173000

Net Pension Liability as of June 30, 2023	\$49,790,785
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,646,051
- Net Difference Between Projected and Actual Investment	(4,093,921)
- Change of Assumptions	(2,715,190)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(130,876)
Pension Expense/(Income)	16,915,324
Contributions	(9,139,712)
Total Activity in FY 2024	5,481,676
Net Pension Liability as of June 30, 2024	\$55,272,461

Supplemental Information

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

\$9,139,712

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,550,175
2026	8,567,282
2027	2,096,153
2028	(452,113)
2029	0
Thereafter	0
Total	\$11,761,497

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$88,056,962	\$55,272,461	\$28,012,791

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1173001

Submission Unit Name: CITY OF INDIANAPOLIS-DIVISION OF HOUSING

Wages: \$4,720,208

Proportionate Share: 0.0007028

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,235,833	\$2,832,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$290,346	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	375,096	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	129,787	144,169
Total	\$795,229	\$144,169

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$947,115
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(172,063)
Total	\$775,052

PERF Net Pension Liability - Unaudited

CITY OF INDIANAPOLIS-DIVISION OF HOUSING - 1173001

Net Pension Liability as of June 30, 2023	\$2,235,833
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	244,602
- Net Difference Between Projected and Actual Investment	(137,363)
- Change of Assumptions	(121,924)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	295,928
Pension Expense/(Income)	775,052
Contributions	(459,152)
Total Activity in FY 2024	597,143
Net Pension Liability as of June 30, 2024	\$2,832,976

Supplemental Information

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

\$459,152

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$60,253
2026	466,217
2027	147,762
2028	(23,172)
2029	0
Thereafter	0
Total	\$651,060

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,513,338	\$2,832,976	\$1,435,789

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1174000
 Submission Unit Name: CITY OF BOONVILLE

Wages: \$825,843 Proportionate Share: 0.0001230

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$469,401	\$495,811

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,815	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	65,647	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,037	18,483
Total	\$135,499	\$18,483

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$165,759
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,700
Total	\$189,459

PERF Net Pension Liability - Unaudited

CITY OF BOONVILLE - 1174000

Net Pension Liability as of June 30, 2023	\$469,401
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,211
- Net Difference Between Projected and Actual Investment	(41,941)
- Change of Assumptions	(25,597)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,249)
Pension Expense/(Income)	189,459
Contributions	(92,473)
Total Activity in FY 2024	26,410
Net Pension Liability as of June 30, 2024	\$495,811

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$92,473

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$30,104
2026	73,189
2027	17,778
2028	(4,055)
2029	0
Thereafter	0
Total	\$117,016

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$789,898	\$495,811	\$251,283

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1175000

Submission Unit Name: STOCKTON TOWNSHIP, GREENE COUNTY

Wages: \$24,600

Proportionate Share:	0.0000037

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$13,059	\$14,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,529	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,975	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	116	160
Total	\$3,620	\$160

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,986
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(88)
Total	\$4,898

PERF Net Pension Liability - Unaudited

STOCKTON TOWNSHIP, GREENE COUNTY - 1175000

Net Pension Liability as of June 30, 2023	\$13,059
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,262
- Net Difference Between Projected and Actual Investment	(1,018)
- Change of Assumptions	(712)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	181
Pension Expense/(Income)	4,898
Contributions	(2,755)
Total Activity in FY 2024	1,856
Net Pension Liability as of June 30, 2024	\$14,915

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,755

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$556
2026	2,353
2027	672
2028	(121)
2029	0
Thereafter	0
Total	\$3,460

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,761	\$14,915	\$7,559

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1176000
 Submission Unit Name: TOWN OF THORNTOWN

Wages: \$478,002 Proportionate Share: 0.0000712

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$260,465	\$287,006

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,415	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	38,001	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,845	6,473
Total	\$71,261	\$6,473

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$95,951
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	412
Total	\$96,363

PERF Net Pension Liability - Unaudited

TOWN OF THORNTOWN - 1176000

Net Pension Liability as of June 30, 2023	\$260,465
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,086
- Net Difference Between Projected and Actual Investment	(21,698)
- Change of Assumptions	(14,204)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,470)
Pension Expense/(Income)	96,363
Contributions	(53,536)
Total Activity in FY 2024	26,541
Net Pension Liability as of June 30, 2024	\$287,006

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,536

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$10,370
2026	44,972
2027	11,793
2028	(2,347)
2029	0
Thereafter	0
Total	\$64,788

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$457,242	\$287,006	\$145,458

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1178000
 Submission Unit Name: BEECH CREEK TOWNSHIP, GREENE COUNTY

Wages: \$12,600 Proportionate Share: 0.0000019

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$7,059	\$7,659

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$785	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,014	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47	340
Total	\$1,846	\$340

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,560
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(327)
Total	\$2,233

PERF Net Pension Liability - Unaudited

BEECH CREEK TOWNSHIP, GREENE COUNTY - 1178000

Net Pension Liability as of June 30, 2023	\$7,059
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	641
- Net Difference Between Projected and Actual Investment	(604)
- Change of Assumptions	(385)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	126
Pension Expense/(Income)	2,233
Contributions	(1,411)
Total Activity in FY 2024	600
Net Pension Liability as of June 30, 2024	\$7,659

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$158
2026	1,116
2027	295
2028	(63)
2029	0
Thereafter	0
Total	\$1,506

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,202	\$7,659	\$3,882

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1179000
 Submission Unit Name: TRITON SCHOOLS

Wages: \$1,597,556 Proportionate Share: 0.0002378

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$862,922	\$958,568

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$98,242	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	126,918	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,964	14,293
Total	\$245,124	\$14,293

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$320,467
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,448
Total	\$324,915

PERF Net Pension Liability - Unaudited

TRITON SCHOOLS - 1179000

Net Pension Liability as of June 30, 2023	\$862,922
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,587
- Net Difference Between Projected and Actual Investment	(70,866)
- Change of Assumptions	(47,057)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,221)
Pension Expense/(Income)	324,915
Contributions	(176,712)
Total Activity in FY 2024	95,646
Net Pension Liability as of June 30, 2024	\$958,568

Supplemental Information

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

\$176,712

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$44,234
2026	154,525
2027	39,912
2028	(7,840)
2029	0
Thereafter	0
Total	\$230,831

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,527,137	\$958,568	\$485,815

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1180000
 Submission Unit Name: SOUTH RIPLEY COMMUNITY SCHOOL CORPORATION

Wages: \$2,278,149 Proportionate Share: 0.0003392

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,221,502	\$1,367,310

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$140,133	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	181,037	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,788	17,950
Total	\$360,958	\$17,950

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$457,116
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,576
Total	\$499,692

PERF Net Pension Liability - Unaudited

SOUTH RIPLEY COMMUNITY SCHOOL CORPORATION - 1180000

Net Pension Liability as of June 30, 2023	\$1,221,502
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	115,141
- Net Difference Between Projected and Actual Investment	(98,935)
- Change of Assumptions	(66,611)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,326)
Pension Expense/(Income)	499,692
Contributions	(255,153)
Total Activity in FY 2024	145,808
Net Pension Liability as of June 30, 2024	\$1,367,310

Supplemental Information

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

\$255,153

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$81,575
2026	213,843
2027	58,773
2028	(11,183)
2029	0
Thereafter	0
Total	\$343,008

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,178,321	\$1,367,310	\$692,970

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1181000
 Submission Unit Name: CITY OF BEECH GROVE

Wages: \$2,905,981 Proportionate Share: 0.0004326

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,454,439	\$1,743,804

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$178,719	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	230,886	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	168,833	0
Total	\$578,438	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$582,985
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,779
Total	\$689,764

PERF Net Pension Liability - Unaudited

CITY OF BEECH GROVE - 1181000

Net Pension Liability as of June 30, 2023	\$1,454,439
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148,962
- Net Difference Between Projected and Actual Investment	(102,475)
- Change of Assumptions	(79,313)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,982)
Pension Expense/(Income)	689,764
Contributions	(318,591)
Total Activity in FY 2024	289,365
Net Pension Liability as of June 30, 2024	\$1,743,804

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$318,591

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$172,962
2026	332,316
2027	87,423
2028	(14,263)
2029	0
Thereafter	0
Total	\$578,438

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,778,130	\$1,743,804	\$883,782

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1182000
 Submission Unit Name: CITY OF GAS CITY

Wages: \$1,292,596 Proportionate Share: 0.0001924

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$667,750	\$775,561

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,486	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	102,687	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,047	19,554
Total	\$193,220	\$19,554

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$259,284
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,251)
Total	\$237,033

PERF Net Pension Liability - Unaudited

CITY OF GAS CITY - 1182000

Net Pension Liability as of June 30, 2023	\$667,750
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,824
- Net Difference Between Projected and Actual Investment	(50,363)
- Change of Assumptions	(36,414)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,644
Pension Expense/(Income)	237,033
Contributions	(139,913)
Total Activity in FY 2024	107,811
Net Pension Liability as of June 30, 2024	\$775,561

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,913

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$26,524
2026	117,726
2027	35,760
2028	(6,344)
2029	0
Thereafter	0
Total	\$173,666

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,235,581	\$775,561	\$393,064

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1185000
 Submission Unit Name: FAIRFIELD COMMUNITY SCHOOLS

Wages: \$3,798,458 Proportionate Share: 0.0005655

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,022,308	\$2,279,522

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$233,623	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	301,816	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,984	38,386
Total	\$551,423	\$38,386

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$762,085
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,241)
Total	\$741,844

PERF Net Pension Liability - Unaudited

FAIRFIELD COMMUNITY SCHOOLS - 1185000

Net Pension Liability as of June 30, 2023	\$2,022,308
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	192,247
- Net Difference Between Projected and Actual Investment	(161,703)
- Change of Assumptions	(110,280)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,238
Pension Expense/(Income)	741,844
Contributions	(420,132)
Total Activity in FY 2024	257,214
Net Pension Liability as of June 30, 2024	\$2,279,522

Supplemental Information

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

\$420,132

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$81,615
2026	351,207
2027	98,862
2028	(18,647)
2029	0
Thereafter	0
Total	\$513,037

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,631,606	\$2,279,522	\$1,155,291

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1186000
 Submission Unit Name: TAYLOR TOWNSHIP, GREENE COUNTY

Wages: \$6,500 Proportionate Share: 0.0000010

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,647	\$4,031

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$413	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	534	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,104	1,700
Total	\$2,051	\$1,700

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,348
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8)
Total	\$1,340

PERF Net Pension Liability - Unaudited

TAYLOR TOWNSHIP, GREENE COUNTY - 1186000

Net Pension Liability as of June 30, 2023	\$5,647
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	297
- Net Difference Between Projected and Actual Investment	(760)
- Change of Assumptions	(308)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,457)
Pension Expense/(Income)	1,340
Contributions	(728)
Total Activity in FY 2024	(1,616)
Net Pension Liability as of June 30, 2024	\$4,031

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$728

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(187)
2026	675
2027	(103)
2028	(34)
2029	0
Thereafter	0
Total	\$351

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,422	\$4,031	\$2,043

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1187000
 Submission Unit Name: RICHLAND TOWNSHIP, GREENE COUNTY

Wages: \$32,000 Proportionate Share: 0.0000048

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$16,941	\$19,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,983	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,562	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	169	211
Total	\$4,714	\$211

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,469
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(193)
Total	\$6,276

PERF Net Pension Liability - Unaudited

RICHLAND TOWNSHIP, GREENE COUNTY - 1187000

Net Pension Liability as of June 30, 2023	\$16,941
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,636
- Net Difference Between Projected and Actual Investment	(1,321)
- Change of Assumptions	(924)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	325
Pension Expense/(Income)	6,276
Contributions	(3,584)
Total Activity in FY 2024	2,408
Net Pension Liability as of June 30, 2024	\$19,349

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,584

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$719
2026	3,071
2027	871
2028	(158)
2029	0
Thereafter	0
Total	\$4,503

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,825	\$19,349	\$9,806

PERF - Unaudited

Measurement Date of June 30, 2024

Submission Unit Name: STAFFORD TOWNSHIP, GREENE COUNTY

Proportionate Share: 0.0000011

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,882	\$4,434

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$454	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	587	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27	160
Total	\$1,068	\$160

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,482
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	239
Total	\$1,721

PERF Net Pension Liability - Unaudited

STAFFORD TOWNSHIP, GREENE COUNTY - 1188000

Net Pension Liability as of June 30, 2023	\$3,882
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	375
- Net Difference Between Projected and Actual Investment	(303)
- Change of Assumptions	(212)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(234)
Pension Expense/(Income)	1,721
Contributions	(795)
Total Activity in FY 2024	552
Net Pension Liability as of June 30, 2024	\$4,434

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$83
2026	666
2027	195
2028	(36)
2029	0
Thereafter	0
Total	\$908

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,064	\$4,434	\$2,247

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1189000
 Submission Unit Name: TOWN OF MARKLE

Wages: \$678,457 Proportionate Share: 0.0001010

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$301,052	\$407,129

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,726	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	53,905	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,632	0
Total	\$135,263	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$136,111
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,532
Total	\$159,643

PERF Net Pension Liability - Unaudited

TOWN OF MARKLE - 1189000

Net Pension Liability as of June 30, 2023	\$301,052
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,567
- Net Difference Between Projected and Actual Investment	(15,097)
- Change of Assumptions	(16,417)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,368
Pension Expense/(Income)	159,643
Contributions	(75,987)
Total Activity in FY 2024	106,077
Net Pension Liability as of June 30, 2024	\$407,129

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,987

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$35,364
2026	77,382
2027	25,847
2028	(3,330)
2029	0
Thereafter	0
Total	\$135,263

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$648,616	\$407,129	\$206,338

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1190000
 Submission Unit Name: CITY OF LAKE STATION

Wages: \$2,072,214 Proportionate Share: 0.0003085

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,049,624	\$1,243,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$127,450	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	164,651	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,148	44,538
Total	\$324,249	\$44,538

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$415,744
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,036)
Total	\$400,708

PERF Net Pension Liability - Unaudited

CITY OF LAKE STATION - 1190000

Net Pension Liability as of June 30, 2023	\$1,049,624
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	105,975
- Net Difference Between Projected and Actual Investment	(75,926)
- Change of Assumptions	(57,238)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,504
Pension Expense/(Income)	400,708
Contributions	(232,088)
Total Activity in FY 2024	193,935
Net Pension Liability as of June 30, 2024	\$1,243,559

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$232,088

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$27,563
2026	200,694
2027	61,626
2028	(10,172)
2029	0
Thereafter	0
Total	\$279,711

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,981,168	\$1,243,559	\$630,252

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1191000
 Submission Unit Name: CENTER TOWNSHIP LAKE COUNTY

Wages: \$65,592 Proportionate Share: 0.0000098

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$35,999	\$39,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,049	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,230	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	386	3,193
Total	\$9,665	\$3,193

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,207
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,530)
Total	\$9,677

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP LAKE COUNTY - 1191000

Net Pension Liability as of June 30, 2023	\$35,999
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,312
- Net Difference Between Projected and Actual Investment	(3,021)
- Change of Assumptions	(1,963)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,846
Pension Expense/(Income)	9,677
Contributions	(7,346)
Total Activity in FY 2024	3,505
Net Pension Liability as of June 30, 2024	\$39,504

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,346

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(565)
2026	5,761
2027	1,600
2028	(324)
2029	0
Thereafter	0
Total	\$6,472

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$62,935	\$39,504	\$20,021

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1192000
 Submission Unit Name: CITY OF BEDFORD

Wages: \$4,639,494 Proportionate Share: 0.0006907

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,657,941	\$2,784,201

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$285,347	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	368,638	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,161	123,511
Total	\$689,146	\$123,511

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$930,809
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,488)
Total	\$884,321

PERF Net Pension Liability - Unaudited

CITY OF BEDFORD - 1192000

Net Pension Liability as of June 30, 2023	\$2,657,941
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	230,966
- Net Difference Between Projected and Actual Investment	(240,569)
- Change of Assumptions	(144,943)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83,892)
Pension Expense/(Income)	884,321
Contributions	(519,623)
Total Activity in FY 2024	126,260
Net Pension Liability as of June 30, 2024	\$2,784,201

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$519,623

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$87,825
2026	403,614
2027	96,970
2028	(22,774)
2029	0
Thereafter	0
Total	\$565,635

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,435,632	\$2,784,201	\$1,411,069

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1193000
 Submission Unit Name: JASPER PUBLIC LIBRARY

Wages: \$609,958 Proportionate Share: 0.0000908

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$347,286	\$366,013

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,512	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	48,461	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,544	13,633
Total	\$96,517	\$13,633

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,365
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,398
Total	\$124,763

PERF Net Pension Liability - Unaudited

JASPER PUBLIC LIBRARY - 1193000

Net Pension Liability as of June 30, 2023	\$347,286
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,407
- Net Difference Between Projected and Actual Investment	(31,138)
- Change of Assumptions	(18,938)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,052)
Pension Expense/(Income)	124,763
Contributions	(68,315)
Total Activity in FY 2024	18,727
Net Pension Liability as of June 30, 2024	\$366,013

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,315

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$17,196
2026	55,651
2027	13,032
2028	(2,995)
2029	0
Thereafter	0
Total	\$82,884

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$583,112	\$366,013	\$185,500

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1194000
 Submission Unit Name: DUBOIS COUNTY CONTRACTUAL LIBRARY

Wages: \$208,935 Proportionate Share: 0.0000311

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$110,468	\$125,364

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,848	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,599	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,243	8,114
Total	\$30,690	\$8,114

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,911
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,570)
Total	\$33,341

PERF Net Pension Liability - Unaudited

DUBOIS COUNTY CONTRACTUAL LIBRARY - 1194000

Net Pension Liability as of June 30, 2023	\$110,468
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,588
- Net Difference Between Projected and Actual Investment	(8,721)
- Change of Assumptions	(6,024)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,113
Pension Expense/(Income)	33,341
Contributions	(23,401)
Total Activity in FY 2024	14,896
Net Pension Liability as of June 30, 2024	\$125,364

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,401

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$927)
2026	18,935
2027	5,594
2028	(1,026)
2029	0
Thereafter	0
Total	\$22,576

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$199,722	\$125,364	\$63,536

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1196000
 Submission Unit Name: NORTHEAST SCHOOL CORPORATION

Wages: \$1,458,076 Proportionate Share: 0.0002171

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$652,221	\$875,127

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$89,690	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	115,870	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,490	11,832
Total	\$267,050	\$11,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$292,571
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,623
Total	\$304,194

PERF Net Pension Liability - Unaudited

NORTHEAST SCHOOL CORPORATION - 1196000

Net Pension Liability as of June 30, 2023	\$652,221
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76,346
- Net Difference Between Projected and Actual Investment	(33,621)
- Change of Assumptions	(35,567)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,541
Pension Expense/(Income)	304,194
Contributions	(149,987)
Total Activity in FY 2024	222,906
Net Pension Liability as of June 30, 2024	\$875,127

Supplemental Information

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

\$149,987

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$50,986
2026	159,067
2027	52,323
2028	(7,158)
2029	0
Thereafter	0
Total	\$255,218

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,394,203	\$875,127	\$443,525

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1197000
 Submission Unit Name: CITY OF CLINTON

Wages: \$778,416 Proportionate Share: 0.0001159

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$412,932	\$467,191

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,881	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	61,858	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,648	5,979
Total	\$114,387	\$5,979

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$156,190
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	677
Total	\$156,867

PERF Net Pension Liability - Unaudited

CITY OF CLINTON - 1197000

Net Pension Liability as of June 30, 2023	\$412,932
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,433
- Net Difference Between Projected and Actual Investment	(32,787)
- Change of Assumptions	(22,518)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	447
Pension Expense/(Income)	156,867
Contributions	(87,183)
Total Activity in FY 2024	54,259
Net Pension Liability as of June 30, 2024	\$467,191

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,183

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$17,125
2026	74,431
2027	20,673
2028	(3,821)
2029	0
Thereafter	0
Total	\$108,408

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$744,303	\$467,191	\$236,778

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1198000

Submission Unit Name: CULVER COMMUNITY SCHOOLS CORPORATION

Wages: \$2,129,769

Proportionate Share: 0.0003171

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$946,567	\$1,278,225

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$131,003	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	169,241	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	141,115	2,097
Total	\$441,359	\$2,097

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$427,334
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,015
Total	\$483,349

PERF Net Pension Liability - Unaudited

CULVER COMMUNITY SCHOOLS CORPORATION - 1198000

Net Pension Liability as of June 30, 2023	\$946,567
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	111,637
- Net Difference Between Projected and Actual Investment	(47,715)
- Change of Assumptions	(51,618)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,370
Pension Expense/(Income)	483,349
Contributions	(231,365)
Total Activity in FY 2024	331,658
Net Pension Liability as of June 30, 2024	\$1,278,225

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$231,365

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$114,927
2026	255,203
2027	79,587
2028	(10,455)
2029	0
Thereafter	0
Total	\$439,262

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,036,396	\$1,278,225	\$647,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1199000
 Submission Unit Name: SHERIDAN COMMUNITY SCHOOLS

Wages: \$1,640,074 Proportionate Share: 0.0002442

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$892,569	\$984,366

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,886	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	130,333	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,429	15,606
Total	\$266,648	\$15,606

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$329,091
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,417
Total	\$348,508

PERF Net Pension Liability - Unaudited

SHERIDAN COMMUNITY SCHOOLS - 1199000

Net Pension Liability as of June 30, 2023	\$892,569
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,624
- Net Difference Between Projected and Actual Investment	(74,246)
- Change of Assumptions	(48,674)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,717)
Pension Expense/(Income)	348,508
Contributions	(182,698)
Total Activity in FY 2024	91,797
Net Pension Liability as of June 30, 2024	\$984,366

Supplemental Information

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

\$182,698

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$59,649
2026	159,075
2027	40,370
2028	(8,052)
2029	0
Thereafter	0
Total	\$251,042

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,568,237	\$984,366	\$498,890

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1200000
 Submission Unit Name: TOWN OF ASHLEY

Wages: \$493,203 Proportionate Share: 0.0000734

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$241,406	\$295,874

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,324	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	39,175	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,632	13,809
Total	\$85,131	\$13,809

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,916
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,568)
Total	\$97,348

PERF Net Pension Liability - Unaudited

TOWN OF ASHLEY - 1200000

Net Pension Liability as of June 30, 2023	\$241,406
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,385
- Net Difference Between Projected and Actual Investment	(16,156)
- Change of Assumptions	(13,164)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,256
Pension Expense/(Income)	97,348
Contributions	(49,201)
Total Activity in FY 2024	54,468
Net Pension Liability as of June 30, 2024	\$295,874

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,201

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$14,002
2026	45,120
2027	14,619
2028	(2,419)
2029	0
Thereafter	0
Total	\$71,322

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$471,370	\$295,874	\$149,953

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1201000
 Submission Unit Name: SEYMOUR COMMUNITY SCHOOLS

Wages: \$11,913,113 Proportionate Share: 0.0017736

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,050,124	\$7,149,355

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$732,722	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	946,599	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	740,531	62,919
Total	\$2,419,852	\$62,919

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,390,158
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	329,302
Total	\$2,719,460

PERF Net Pension Liability - Unaudited

SEYMOUR COMMUNITY SCHOOLS - 1201000

Net Pension Liability as of June 30, 2023	\$5,050,124
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	629,398
- Net Difference Between Projected and Actual Investment	(210,903)
- Change of Assumptions	(275,393)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	554,448
Pension Expense/(Income)	2,719,460
Contributions	(1,317,779)
Total Activity in FY 2024	2,099,231
Net Pension Liability as of June 30, 2024	\$7,149,355

Supplemental Information

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

\$1,317,779

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$583,906
2026	1,349,312
2027	482,195
2028	(58,480)
2029	0
Thereafter	0
Total	\$2,356,933

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,389,948	\$7,149,355	\$3,623,384

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1202000

Submission Unit Name: NORTH HARRISON COMMUNITY SCHOOL CORPORATION

Wages: \$3,486,919

Proportionate Share: 0.0005191

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,688,786	\$2,092,484

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$214,454	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	277,052	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,695	27,527
Total	\$587,201	\$27,527

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$699,555
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,722
Total	\$728,277

PERF Net Pension Liability - Unaudited

NORTH HARRISON COMMUNITY SCHOOL CORPORATION - 1202000

Net Pension Liability as of June 30, 2023	\$1,688,786
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	179,902
- Net Difference Between Projected and Actual Investment	(110,022)
- Change of Assumptions	(92,093)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88,150
Pension Expense/(Income)	728,277
Contributions	(390,516)
Total Activity in FY 2024	403,698
Net Pension Liability as of June 30, 2024	\$2,092,484

Supplemental Information

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

\$390,516

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$109,390
2026	353,405
2027	113,995
2028	(17,116)
2029	0
Thereafter	0
Total	\$559,674

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,333,628	\$2,092,484	\$1,060,498

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1203000

Submission Unit Name: CITY OF KENDALLVILLE - HOUSING AUTHORITY

Wages: \$194,007

Proportionate Share:

0.0000289

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$113,645	\$116,495

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,939	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	15,424	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,366	7,055
Total	\$28,729	\$7,055

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,947
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,884)
Total	\$36,063

PERF Net Pension Liability - Unaudited

CITY OF KENDALLVILLE - HOUSING AUTHORITY - 1203000

Net Pension Liability as of June 30, 2023	\$113,645
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,614
- Net Difference Between Projected and Actual Investment	(10,624)
- Change of Assumptions	(6,197)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,277)
Pension Expense/(Income)	36,063
Contributions	(21,729)
Total Activity in FY 2024	2,850
Net Pension Liability as of June 30, 2024	\$116,495

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,729

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,185
2026	16,711
2027	3,731
2028	(953)
2029	0
Thereafter	0
Total	\$21,674

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$185,594	\$116,495	\$59,041

PERF - Unaudited

Measurement Date of June 30, 2024

Submission Unit #: 1204000

Submission Unit Name: ROOT TOWNSHIP, ADAMS COUNTY

Wages: \$12,805

Proportionate Share: 0.0000019

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$7,059	\$7,659

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$785	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,014	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2	1,565
Total	\$1,801	\$1,565

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,560
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(815)
Total	\$1,745

PERF Net Pension Liability - Unaudited

ROOT TOWNSHIP, ADAMS COUNTY - 1204000

Net Pension Liability as of June 30, 2023	\$7,059
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	641
- Net Difference Between Projected and Actual Investment	(604)
- Change of Assumptions	(385)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(612)
Pension Expense/(Income)	1,745
Contributions	(185)
Total Activity in FY 2024	600
Net Pension Liability as of June 30, 2024	\$7,659

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$403)
2026	640
2027	62
2028	(63)
2029	0
Thereafter	0
Total	\$236

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,202	\$7,659	\$3,882

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1206000
 Submission Unit Name: WARREN PUBLIC LIBRARY

Wages: \$41,600 Proportionate Share: 0.0000062

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$22,588	\$24,992

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,561	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,309	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	241	737
Total	\$6,111	\$737

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,355
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(275)
Total	\$8,080

PERF Net Pension Liability - Unaudited

WARREN PUBLIC LIBRARY - 1206000

Net Pension Liability as of June 30, 2023	\$22,588
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,099
- Net Difference Between Projected and Actual Investment	(1,868)
- Change of Assumptions	(1,232)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16)
Pension Expense/(Income)	8,080
Contributions	(4,659)
Total Activity in FY 2024	2,404
Net Pension Liability as of June 30, 2024	\$24,992

Supplemental Information

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

\$4,659

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$774
2026	3,768
2027	1,037
2028	(205)
2029	0
Thereafter	0
Total	\$5,374

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$39,816	\$24,992	\$12,666

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1208000
 Submission Unit Name: CITY OF GARRETT

Wages: \$2,569,089 Proportionate Share: 0.0003825

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,411,734	\$1,541,852

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$158,021	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	204,146	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,898	34,902
Total	\$399,065	\$34,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$515,469
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,250
Total	\$523,719

PERF Net Pension Liability - Unaudited

CITY OF GARRETT - 1208000

Net Pension Liability as of June 30, 2023	\$1,411,734
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	129,137
- Net Difference Between Projected and Actual Investment	(119,427)
- Change of Assumptions	(76,985)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,588)
Pension Expense/(Income)	523,719
Contributions	(287,738)
Total Activity in FY 2024	130,118
Net Pension Liability as of June 30, 2024	\$1,541,852

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$287,738

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$69,383
2026	245,679
2027	61,713
2028	(12,612)
2029	0
Thereafter	0
Total	\$364,163

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,456,391	\$1,541,852	\$781,430

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1209000
 Submission Unit Name: PERU PUBLIC LIBRARY

Wages: \$114,694 Proportionate Share: 0.0000171

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$75,881	\$68,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,064	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,127	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	566	9,899
Total	\$16,757	\$9,899

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,044
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,731)
Total	\$16,313

PERF Net Pension Liability - Unaudited

PERU PUBLIC LIBRARY - 1209000

Net Pension Liability as of June 30, 2023	\$75,881
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,512
- Net Difference Between Projected and Actual Investment	(8,265)
- Change of Assumptions	(4,138)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,527)
Pension Expense/(Income)	16,313
Contributions	(12,846)
Total Activity in FY 2024	(6,951)
Net Pension Liability as of June 30, 2024	\$68,930

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,846

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$1,096)
2026	7,463
2027	1,055
2028	(564)
2029	0
Thereafter	0
Total	\$6,858

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$109,815	\$68,930	\$34,935

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1210000
 Submission Unit Name: PORTER COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$1,229,328 Proportionate Share: 0.0001830

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$654,691	\$737,670

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,602	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	97,670	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,363	47,395
Total	\$180,635	\$47,395

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$246,616
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,364)
Total	\$204,252

PERF Net Pension Liability - Unaudited

PORTER COUNTY PUBLIC LIBRARY SYSTEM - 1210000

Net Pension Liability as of June 30, 2023	\$654,691
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,207
- Net Difference Between Projected and Actual Investment	(52,387)
- Change of Assumptions	(35,702)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,177
Pension Expense/(Income)	204,252
Contributions	(137,568)
Total Activity in FY 2024	82,979
Net Pension Liability as of June 30, 2024	\$737,670

Supplemental Information

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

\$137,568

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$5,352
2026	101,655
2027	32,267
2028	(6,034)
2029	0
Thereafter	0
Total	\$133,240

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,175,215	\$737,670	\$373,861

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1212000
 Submission Unit Name: TOWN OF CAMBRIDGE CITY

Wages: \$661,690 Proportionate Share: 0.0000985

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$346,581	\$397,052

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,693	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	52,571	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,402	6,437
Total	\$97,666	\$6,437

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$132,742
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,907)
Total	\$127,835

PERF Net Pension Liability - Unaudited

TOWN OF CAMBRIDGE CITY - 1212000

Net Pension Liability as of June 30, 2023	\$346,581
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,602
- Net Difference Between Projected and Actual Investment	(26,866)
- Change of Assumptions	(18,900)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,783
Pension Expense/(Income)	127,835
Contributions	(73,983)
Total Activity in FY 2024	50,471
Net Pension Liability as of June 30, 2024	\$397,052

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,983

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$12,724
2026	63,624
2027	18,129
2028	(3,248)
2029	0
Thereafter	0
Total	\$91,229

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$632,561	\$397,052	\$201,231

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1212001

Submission Unit Name: TOWN OF CAMBRIDGE CITY-WESTERN WAYNE REGIONAL DIST

Wages: \$124,813

Proportionate Share: 0.0000186

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$65,646	\$74,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,684	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,927	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,265	1,748
Total	\$18,876	\$1,748

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,066
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(861)
Total	\$24,205

PERF Net Pension Liability - Unaudited

TOWN OF CAMBRIDGE CITY-WESTERN WAYNE REGIONAL DIST - 1212001

Net Pension Liability as of June 30, 2023	\$65,646
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,341
- Net Difference Between Projected and Actual Investment	(5,119)
- Change of Assumptions	(3,580)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,462
Pension Expense/(Income)	24,205
Contributions	(13,979)
Total Activity in FY 2024	9,330
Net Pension Liability as of June 30, 2024	\$74,976

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,979

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,933
2026	11,409
2027	3,399
2028	(613)
2029	0
Thereafter	0
Total	\$17,128

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$119,448	\$74,976	\$37,999

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1213000
 Submission Unit Name: TOWN OF BOSWELL

Wages: \$250,567 Proportionate Share: 0.0000373

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$136,938	\$150,356

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,410	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	19,908	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,831	7,169
Total	\$37,149	\$7,169

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,267
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,199)
Total	\$46,068

PERF Net Pension Liability - Unaudited

TOWN OF BOSWELL - 1213000

Net Pension Liability as of June 30, 2023	\$136,938
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,608
- Net Difference Between Projected and Actual Investment	(11,479)
- Change of Assumptions	(7,468)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,752
Pension Expense/(Income)	46,068
Contributions	(28,063)
Total Activity in FY 2024	13,418
Net Pension Liability as of June 30, 2024	\$150,356

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,063

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$3,588
2026	21,504
2027	6,117
2028	(1,229)
2029	0
Thereafter	0
Total	\$29,980

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$239,538	\$150,356	\$76,202

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1214000

Submission Unit Name: GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY

Wages: \$64,802

Proportionate Share: 0.0000096

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$34,587	\$38,697

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,966	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,124	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	739	359
Total	\$9,829	\$359

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,937
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,148
Total	\$14,085

PERF Net Pension Liability - Unaudited

GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY - 1214000

Net Pension Liability as of June 30, 2023	\$34,587
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,258
- Net Difference Between Projected and Actual Investment	(2,804)
- Change of Assumptions	(1,886)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,285)
Pension Expense/(Income)	14,085
Contributions	(7,258)
Total Activity in FY 2024	4,110
Net Pension Liability as of June 30, 2024	\$38,697

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,258

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,949
2026	6,169
2027	1,668
2028	(316)
2029	0
Thereafter	0
Total	\$9,470

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$61,651	\$38,697	\$19,612

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1215000
 Submission Unit Name: TOWN OF PLAINFIELD

Wages: \$12,648,832 Proportionate Share: 0.0018832

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,162,570	\$7,591,151

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$778,000	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,005,094	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	512,256	0
Total	\$2,295,350	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,537,858
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	293,942
Total	\$2,831,800

PERF Net Pension Liability - Unaudited

TOWN OF PLAINFIELD - 1215000

Net Pension Liability as of June 30, 2023	\$6,162,570
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	651,916
- Net Difference Between Projected and Actual Investment	(407,384)
- Change of Assumptions	(336,057)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,762
Pension Expense/(Income)	2,831,800
Contributions	(1,411,456)
Total Activity in FY 2024	1,428,581
Net Pension Liability as of June 30, 2024	\$7,591,151

Supplemental Information

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

\$1,411,456

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$582,477
2026	1,367,207
2027	407,761
2028	(62,095)
2029	0
Thereafter	0
Total	\$2,295,350

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,093,792	\$7,591,151	\$3,847,292

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1216000
 Submission Unit Name: WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY

Wages: \$137,237 Proportionate Share: 0.0000204

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$64,940	\$82,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,428	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,888	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,307	0
Total	\$24,623	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,492
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,514
Total	\$30,006

PERF Net Pension Liability - Unaudited

WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY - 1216000

Net Pension Liability as of June 30, 2023	\$64,940
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,099
- Net Difference Between Projected and Actual Investment	(3,996)
- Change of Assumptions	(3,541)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,095
Pension Expense/(Income)	30,006
Contributions	(15,371)
Total Activity in FY 2024	17,292
Net Pension Liability as of June 30, 2024	\$82,232

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,371

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$5,690
2026	14,930
2027	4,675
2028	(672)
2029	0
Thereafter	0
Total	\$24,623

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$131,008	\$82,232	\$41,676

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1217000
 Submission Unit Name: CARMEL PUBLIC LIBRARY

Wages: \$2,674,697 Proportionate Share: 0.0003982

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,337,265	\$1,605,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$164,507	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	212,526	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,494	327
Total	\$423,527	\$327

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$536,627
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,784
Total	\$569,411

PERF Net Pension Liability - Unaudited

CARMEL PUBLIC LIBRARY - 1217000

Net Pension Liability as of June 30, 2023	\$1,337,265
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	137,147
- Net Difference Between Projected and Actual Investment	(93,979)
- Change of Assumptions	(72,924)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,272
Pension Expense/(Income)	569,411
Contributions	(294,054)
Total Activity in FY 2024	267,873
Net Pension Liability as of June 30, 2024	\$1,605,138

Supplemental Information

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

\$294,054

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$86,100
2026	269,405
2027	80,825
2028	(13,130)
2029	0
Thereafter	0
Total	\$423,200

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,557,215	\$1,605,138	\$813,505

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1221000
 Submission Unit Name: GREENWOOD COMMUNITY SCHOOL CORPORATION

Wages: \$6,658,426 Proportionate Share: 0.0009913

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,457,336	\$3,995,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$409,533	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	529,073	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,940	58,552
Total	\$983,546	\$58,552

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,335,906
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,140)
Total	\$1,312,766

PERF Net Pension Liability - Unaudited

GREENWOOD COMMUNITY SCHOOL CORPORATION - 1221000

Net Pension Liability as of June 30, 2023	\$3,457,336
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	338,797
- Net Difference Between Projected and Actual Investment	(263,358)
- Change of Assumptions	(188,535)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,773
Pension Expense/(Income)	1,312,766
Contributions	(727,864)
Total Activity in FY 2024	538,579
Net Pension Liability as of June 30, 2024	\$3,995,915

Supplemental Information

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

\$727,864

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$149,903
2026	624,445
2027	183,331
2028	(32,685)
2029	0
Thereafter	0
Total	\$924,994

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,366,066	\$3,995,915	\$2,025,181

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1222000
 Submission Unit Name: JOHN GLENN SCHOOL

Wages: \$2,497,340 Proportionate Share: 0.0003718

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,297,030	\$1,498,720

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$153,601	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	198,436	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,825	11,470
Total	\$380,862	\$11,470

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$501,049
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,016
Total	\$519,065

PERF Net Pension Liability - Unaudited

JOHN GLENN SCHOOL - 1222000

Net Pension Liability as of June 30, 2023	\$1,297,030
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	127,064
- Net Difference Between Projected and Actual Investment	(98,847)
- Change of Assumptions	(70,730)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,840
Pension Expense/(Income)	519,065
Contributions	(279,702)
Total Activity in FY 2024	201,690
Net Pension Liability as of June 30, 2024	\$1,498,720

Supplemental Information

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

\$279,702

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$71,553
2026	240,094
2027	70,004
2028	(12,259)
2029	0
Thereafter	0
Total	\$369,392

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,387,676	\$1,498,720	\$759,571

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1223000
 Submission Unit Name: SOUTH HARRISON COMMUNITY SCHOOL CORPORATION

Wages: \$5,580,105 Proportionate Share: 0.0008308

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,992,875	\$3,348,942

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$343,226	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	443,411	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,422	58,817
Total	\$863,059	\$58,817

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,119,612
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,001
Total	\$1,186,613

PERF Net Pension Liability - Unaudited

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION - 1223000

Net Pension Liability as of June 30, 2023	\$2,992,875
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	281,993
- Net Difference Between Projected and Actual Investment	(242,564)
- Change of Assumptions	(163,207)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(82,338)
Pension Expense/(Income)	1,186,613
Contributions	(624,430)
Total Activity in FY 2024	356,067
Net Pension Liability as of June 30, 2024	\$3,348,942

Supplemental Information

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

\$624,430

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$170,119
2026	517,802
2027	143,714
2028	(27,393)
2029	0
Thereafter	0
Total	\$804,242

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,335,346	\$3,348,942	\$1,697,287

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1224000
 Submission Unit Name: BROWN COUNTY

Wages: \$5,084,237 Proportionate Share: 0.0007569

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,966,405	\$3,051,052

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$312,696	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	403,970	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,008	150,856
Total	\$752,674	\$150,856

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,020,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,174)
Total	\$982,848

PERF Net Pension Liability - Unaudited

BROWN COUNTY - 1224000

Net Pension Liability as of June 30, 2023	\$2,966,405
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	252,004
- Net Difference Between Projected and Actual Investment	(275,938)
- Change of Assumptions	(161,764)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(149,421)
Pension Expense/(Income)	982,848
Contributions	(563,082)
Total Activity in FY 2024	84,647
Net Pension Liability as of June 30, 2024	\$3,051,052

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$563,082

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$93,891
2026	434,988
2027	97,896
2028	(24,957)
2029	0
Thereafter	0
Total	\$601,818

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,860,764	\$3,051,052	\$1,546,312

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1224001

Submission Unit Name: BROWN COUNTY SOLID WASTE-MANAGEMENT DISTRICT

Wages: \$119,078

Proportionate Share: 0.0000177

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$79,763	\$71,348

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,312	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,447	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,748	9,048
Total	\$19,507	\$9,048

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,853
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,264)
Total	\$19,589

PERF Net Pension Liability - Unaudited

BROWN COUNTY SOLID WASTE-MANAGEMENT DISTRICT - 1224001

Net Pension Liability as of June 30, 2023	\$79,763
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,680
- Net Difference Between Projected and Actual Investment	(8,835)
- Change of Assumptions	(4,350)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,162)
Pension Expense/(Income)	19,589
Contributions	(13,337)
Total Activity in FY 2024	(8,415)
Net Pension Liability as of June 30, 2024	\$71,348

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,337

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,040
2026	9,068
2027	935
2028	(584)
2029	0
Thereafter	0
Total	\$10,459

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$113,668	\$71,348	\$36,160

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1225000
 Submission Unit Name: WASHINGTON COUNTY

Wages: \$7,333,463 Proportionate Share: 0.0010918

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,067,205	\$4,401,029

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$451,052	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	582,711	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,683	166,016
Total	\$1,076,446	\$166,016

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,471,343
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(57,993)
Total	\$1,413,350

PERF Net Pension Liability - Unaudited

WASHINGTON COUNTY - 1225000

Net Pension Liability as of June 30, 2023	\$4,067,205
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	367,838
- Net Difference Between Projected and Actual Investment	(349,503)
- Change of Assumptions	(221,793)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(57,101)
Pension Expense/(Income)	1,413,350
Contributions	(818,967)
Total Activity in FY 2024	333,824
Net Pension Liability as of June 30, 2024	\$4,401,029

Supplemental Information

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

\$818,967

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$126,024
2026	649,711
2027	170,694
2028	(35,999)
2029	0
Thereafter	0
Total	\$910,430

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,011,471	\$4,401,029	\$2,230,498

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1226000
 Submission Unit Name: KENTLAND PUBLIC LIBRARY

Wages: \$80,861 Proportionate Share: 0.0000120

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$43,411	\$48,372

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,958	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,405	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	561	865
Total	\$11,924	\$865

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,172
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(82)
Total	\$16,090

PERF Net Pension Liability - Unaudited

KENTLAND PUBLIC LIBRARY - 1226000

Net Pension Liability as of June 30, 2023	\$43,411
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,070
- Net Difference Between Projected and Actual Investment	(3,545)
- Change of Assumptions	(2,367)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(231)
Pension Expense/(Income)	16,090
Contributions	(9,056)
Total Activity in FY 2024	4,961
Net Pension Liability as of June 30, 2024	\$48,372

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,056

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,909
2026	7,487
2027	2,058
2028	(395)
2029	0
Thereafter	0
Total	\$11,059

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$77,063	\$48,372	\$24,515

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1227000
 Submission Unit Name: HAMILTON COMMUNITY SCHOOLS

Wages: \$1,071,619 Proportionate Share: 0.0001595

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$527,282	\$642,942

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,894	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	85,128	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,280	4,151
Total	\$182,302	\$4,151

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$214,947
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,630
Total	\$242,577

PERF Net Pension Liability - Unaudited

HAMILTON COMMUNITY SCHOOLS - 1227000

Net Pension Liability as of June 30, 2023	\$527,282
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,106
- Net Difference Between Projected and Actual Investment	(35,727)
- Change of Assumptions	(28,754)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,478
Pension Expense/(Income)	242,577
Contributions	(120,020)
Total Activity in FY 2024	115,660
Net Pension Liability as of June 30, 2024	\$642,942

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,020

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$40,868
2026	108,626
2027	33,915
2028	(5,258)
2029	0
Thereafter	0
Total	\$178,151

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,024,299	\$642,942	\$325,851

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1228000
 Submission Unit Name: ECKHART PUBLIC LIBRARY

Wages: \$699,898 Proportionate Share: 0.0001042

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$405,520	\$420,029

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,048	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	55,613	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,277	22,361
Total	\$105,938	\$22,361

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,423
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,915)
Total	\$119,508

PERF Net Pension Liability - Unaudited

ECKHART PUBLIC LIBRARY - 1228000

Net Pension Liability as of June 30, 2023	\$405,520
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,751
- Net Difference Between Projected and Actual Investment	(37,333)
- Change of Assumptions	(22,114)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,037)
Pension Expense/(Income)	119,508
Contributions	(78,266)
Total Activity in FY 2024	14,509
Net Pension Liability as of June 30, 2024	\$420,029

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,266

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$13,717
2026	59,298
2027	13,998
2028	(3,436)
2029	0
Thereafter	0
Total	\$83,577

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$669,166	\$420,029	\$212,876

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1229000
 Submission Unit Name: PIONEER REGIONAL SCHOOL CORPORATION

Wages: \$977,631 Proportionate Share: 0.0001456

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$519,518	\$586,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,151	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	77,709	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,650	2,870
Total	\$155,510	\$2,870

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$196,215
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,557
Total	\$214,772

PERF Net Pension Liability - Unaudited

PIONEER REGIONAL SCHOOL CORPORATION - 1229000

Net Pension Liability as of June 30, 2023	\$519,518
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,522
- Net Difference Between Projected and Actual Investment	(41,366)
- Change of Assumptions	(28,330)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,711)
Pension Expense/(Income)	214,772
Contributions	(109,494)
Total Activity in FY 2024	67,393
Net Pension Liability as of June 30, 2024	\$586,911

Supplemental Information

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

\$109,494

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$35,459
2026	96,119
2027	25,864
2028	(4,802)
2029	0
Thereafter	0
Total	\$152,640

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$935,034	\$586,911	\$297,454

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1230000
 Submission Unit Name: KNOX COUNTY PUBLIC LIBRARY

Wages: \$281,656 Proportionate Share: 0.0000419

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$171,879	\$168,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,310	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	22,363	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,031	26,858
Total	\$40,704	\$26,858

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,466
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,002)
Total	\$37,464

PERF Net Pension Liability - Unaudited

KNOX COUNTY PUBLIC LIBRARY - 1230000

Net Pension Liability as of June 30, 2023	\$171,879
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,793
- Net Difference Between Projected and Actual Investment	(17,032)
- Change of Assumptions	(9,373)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,713
Pension Expense/(Income)	37,464
Contributions	(31,546)
Total Activity in FY 2024	(2,981)
Net Pension Liability as of June 30, 2024	\$168,898

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,546

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$7,201)
2026	17,957
2027	4,471
2028	(1,381)
2029	0
Thereafter	0
Total	\$13,846

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$269,079	\$168,898	\$85,600

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1232000
 Submission Unit Name: TOWN OF OAKTOWN

Wages: \$55,326 Proportionate Share: 0.0000082

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$29,999	\$33,054

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,388	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,376	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	366	1,296
Total	\$8,130	\$1,296

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,051
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(554)
Total	\$10,497

PERF Net Pension Liability - Unaudited

TOWN OF OAKTOWN - 1232000

Net Pension Liability as of June 30, 2023	\$29,999
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,774
- Net Difference Between Projected and Actual Investment	(2,500)
- Change of Assumptions	(1,636)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	116
Pension Expense/(Income)	10,497
Contributions	(6,196)
Total Activity in FY 2024	3,055
Net Pension Liability as of June 30, 2024	\$33,054

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,196

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$853
2026	4,886
2027	1,365
2028	(270)
2029	0
Thereafter	0
Total	\$6,834

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$52,660	\$33,054	\$16,752

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1233000
 Submission Unit Name: TOWN OF ST JOHN

Wages: \$2,715,900 Proportionate Share: 0.0004043

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,541,260	\$1,629,727

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$167,027	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	215,781	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,641	58,120
Total	\$406,449	\$58,120

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$544,847
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,705)
Total	\$533,142

PERF Net Pension Liability - Unaudited

TOWN OF ST JOHN - 1233000

Net Pension Liability as of June 30, 2023	\$1,541,260
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	135,493
- Net Difference Between Projected and Actual Investment	(137,480)
- Change of Assumptions	(84,048)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(56,636)
Pension Expense/(Income)	533,142
Contributions	(302,004)
Total Activity in FY 2024	88,467
Net Pension Liability as of June 30, 2024	\$1,629,727

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$302,004

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$59,361
2026	244,013
2027	58,286
2028	(13,331)
2029	0
Thereafter	0
Total	\$348,329

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,596,389	\$1,629,727	\$825,967

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1234000

Submission Unit Name: UNION TOWNSHIP, WHITLEY COUNTY

Wages: \$29,256

Proportionate Share:

0.0000044

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$15,882	\$17,736

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,818	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,348	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	136	398
Total	\$4,302	\$398

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,930
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(59)
Total	\$5,871

PERF Net Pension Liability - Unaudited

UNION TOWNSHIP, WHITLEY COUNTY - 1234000

Net Pension Liability as of June 30, 2023	\$15,882
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,493
- Net Difference Between Projected and Actual Investment	(1,292)
- Change of Assumptions	(866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(75)
Pension Expense/(Income)	5,871
Contributions	(3,277)
Total Activity in FY 2024	1,854
Net Pension Liability as of June 30, 2024	\$17,736

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,277

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$603
2026	2,696
2027	751
2028	(146)
2029	0
Thereafter	0
Total	\$3,904

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,257	\$17,736	\$8,989

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1235000
 Submission Unit Name: HONEY CREEK TOWNSHIP, VIGO COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	363	0
Total	\$363	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(513)
Total	(\$513)

PERF Net Pension Liability - Unaudited

HONEY CREEK TOWNSHIP, VIGO COUNTY - 1235000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	513
Pension Expense/(Income)	(513)
Contributions	0
Total Activity in FY 2024	0
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$363
2026	0
2027	0
2028	0
2029	0
Thereafter	0
Total	\$363

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1236000
 Submission Unit Name: FRANKLIN TOWNSHIP, MARION COUNTY

Wages: \$443,643 Proportionate Share: 0.0000661

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$214,936	\$266,448

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,308	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	35,279	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,871	4,579
Total	\$74,458	\$4,579

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,078
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,789)
Total	\$87,289

PERF Net Pension Liability - Unaudited

FRANKLIN TOWNSHIP, MARION COUNTY - 1236000

Net Pension Liability as of June 30, 2023	\$214,936
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,910
- Net Difference Between Projected and Actual Investment	(13,985)
- Change of Assumptions	(11,721)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,707
Pension Expense/(Income)	87,289
Contributions	(49,688)
Total Activity in FY 2024	51,512
Net Pension Liability as of June 30, 2024	\$266,448

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,688

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$12,129
2026	45,406
2027	14,523
2028	(2,179)
2029	0
Thereafter	0
Total	\$69,879

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$424,490	\$266,448	\$135,039

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1238000
 Submission Unit Name: WESTERN WAYNE SCHOOLS

Wages: \$987,022 Proportionate Share: 0.0001469

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$533,635	\$592,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,688	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	78,403	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,686	40,281
Total	\$146,777	\$40,281

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$197,967
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,234)
Total	\$167,733

PERF Net Pension Liability - Unaudited

WESTERN WAYNE SCHOOLS - 1238000

Net Pension Liability as of June 30, 2023	\$533,635
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,770
- Net Difference Between Projected and Actual Investment	(43,908)
- Change of Assumptions	(29,100)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,058
Pension Expense/(Income)	167,733
Contributions	(107,036)
Total Activity in FY 2024	58,517
Net Pension Liability as of June 30, 2024	\$592,152

Supplemental Information

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

\$107,036

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$8,821
2026	78,345
2027	24,173
2028	(4,843)
2029	0
Thereafter	0
Total	\$106,496

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$943,383	\$592,152	\$300,110

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1239000

Submission Unit Name: HANOVER COMMUNITY SCHOOL CORPORATION

Wages: \$1,067,970

Proportionate Share: 0.0001590

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$518,812	\$640,927

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,687	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	84,861	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,504	9,831
Total	\$182,052	\$9,831

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$214,273
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,092
Total	\$220,365

PERF Net Pension Liability - Unaudited

HANOVER COMMUNITY SCHOOL CORPORATION - 1239000

Net Pension Liability as of June 30, 2023	\$518,812
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,072
- Net Difference Between Projected and Actual Investment	(34,052)
- Change of Assumptions	(28,292)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,634
Pension Expense/(Income)	220,365
Contributions	(119,612)
Total Activity in FY 2024	122,115
Net Pension Liability as of June 30, 2024	\$640,927

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,612

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$35,358
2026	107,395
2027	34,711
2028	(5,243)
2029	0
Thereafter	0
Total	\$172,221

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,021,088	\$640,927	\$324,830

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1240000
 Submission Unit Name: JACKSON TOWNSHIP, WAYNE COUNTY

Wages: \$34,992 Proportionate Share: 0.0000052

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$19,058	\$20,961

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,148	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,775	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	208	628
Total	\$5,131	\$628

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,008
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(165)
Total	\$6,843

PERF Net Pension Liability - Unaudited

JACKSON TOWNSHIP, WAYNE COUNTY - 1240000

Net Pension Liability as of June 30, 2023	\$19,058
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,758
- Net Difference Between Projected and Actual Investment	(1,593)
- Change of Assumptions	(1,039)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(147)
Pension Expense/(Income)	6,843
Contributions	(3,919)
Total Activity in FY 2024	1,903
Net Pension Liability as of June 30, 2024	\$20,961

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,919

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$654
2026	3,163
2027	858
2028	(172)
2029	0
Thereafter	0
Total	\$4,503

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,394	\$20,961	\$10,623

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1241000

Submission Unit Name: CENTERVILLE-ABINGTON COMMUNITY SCHOOLS

Wages: \$1,642,018

Proportionate Share: 0.0002445

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$892,922	\$985,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,010	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	130,494	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,795	28,027
Total	\$243,299	\$28,027

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$329,496
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,347)
Total	\$318,149

PERF Net Pension Liability - Unaudited

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS - 1241000

Net Pension Liability as of June 30, 2023	\$892,922
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,741
- Net Difference Between Projected and Actual Investment	(74,166)
- Change of Assumptions	(48,693)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,471)
Pension Expense/(Income)	318,149
Contributions	(183,906)
Total Activity in FY 2024	92,654
Net Pension Liability as of June 30, 2024	\$985,576

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,906

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$34,252
2026	148,377
2027	40,704
2028	(8,061)
2029	0
Thereafter	0
Total	\$215,272

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,570,164	\$985,576	\$499,502

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1242000
 Submission Unit Name: TOWN OF GENEVA

Wages: \$410,449 Proportionate Share: 0.0000611

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$240,348	\$246,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,242	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	32,610	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,821	13,279
Total	\$64,673	\$13,279

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,340
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,121)
Total	\$78,219

PERF Net Pension Liability - Unaudited

TOWN OF GENEVA - 1242000

Net Pension Liability as of June 30, 2023	\$240,348
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,325
- Net Difference Between Projected and Actual Investment	(22,478)
- Change of Assumptions	(13,107)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,326)
Pension Expense/(Income)	78,219
Contributions	(45,688)
Total Activity in FY 2024	5,945
Net Pension Liability as of June 30, 2024	\$246,293

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,688

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$8,753
2026	36,827
2027	7,828
2028	(2,014)
2029	0
Thereafter	0
Total	\$51,394

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$392,380	\$246,293	\$124,825

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1243000
 Submission Unit Name: CITY OF LOGANSPOUT

Wages: \$2,305,540 Proportionate Share: 0.0003433

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,221,150	\$1,383,837

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$141,826	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	183,225	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,534	6,045
Total	\$346,585	\$6,045

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$462,642
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,510
Total	\$483,152

PERF Net Pension Liability - Unaudited

CITY OF LOGANSPOUT - 1243000

Net Pension Liability as of June 30, 2023	\$1,221,150
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	116,842
- Net Difference Between Projected and Actual Investment	(96,666)
- Change of Assumptions	(66,592)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,829)
Pension Expense/(Income)	483,152
Contributions	(258,220)
Total Activity in FY 2024	162,687
Net Pension Liability as of June 30, 2024	\$1,383,837

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$258,220

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$69,373
2026	220,992
2027	61,494
2028	(11,319)
2029	0
Thereafter	0
Total	\$340,540

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,204,651	\$1,383,837	\$701,346

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1243001
 Submission Unit Name: CITY OF LOGANSPOUT-UTILITIES

Wages: \$6,864,747 Proportionate Share: 0.0010220

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,721,330	\$4,119,666

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$422,216	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	545,458	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,516	150,503
Total	\$984,190	\$150,503

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,377,279
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,683)
Total	\$1,331,596

PERF Net Pension Liability - Unaudited

CITY OF LOGANSPOUT-UTILITIES - 1243001

Net Pension Liability as of June 30, 2023	\$3,721,330
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	346,079
- Net Difference Between Projected and Actual Investment	(307,481)
- Change of Assumptions	(202,931)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,237)
Pension Expense/(Income)	1,331,596
Contributions	(744,690)
Total Activity in FY 2024	398,336
Net Pension Liability as of June 30, 2024	\$4,119,666

Supplemental Information

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

\$744,690

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$98,459
2026	601,909
2027	167,016
2028	(33,697)
2029	0
Thereafter	0
Total	\$833,687

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,563,220	\$4,119,666	\$2,087,900

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1244000
 Submission Unit Name: CITY OF RENSSELAER

Wages: \$3,364,423 Proportionate Share: 0.0005009

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,238,657	\$2,019,120

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$206,935	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	267,338	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,996	258,355
Total	\$493,269	\$258,355

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$675,028
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(138,517)
Total	\$536,511

PERF Net Pension Liability - Unaudited

CITY OF RENSSELAER - 1244000

Net Pension Liability as of June 30, 2023	\$2,238,657
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	161,133
- Net Difference Between Projected and Actual Investment	(245,768)
- Change of Assumptions	(122,078)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(176,896)
Pension Expense/(Income)	536,511
Contributions	(372,439)
Total Activity in FY 2024	(219,537)
Net Pension Liability as of June 30, 2024	\$2,019,120

Supplemental Information

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

\$372,439

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$6,776)
2026	230,154
2027	28,053
2028	(16,517)
2029	0
Thereafter	0
Total	\$234,914

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,216,748	\$2,019,120	\$1,023,316

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1245000
 Submission Unit Name: JAY COUNTY PUBLIC LIBRARY

Wages: \$429,795 Proportionate Share: 0.0000640

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$215,995	\$257,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,440	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	34,158	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,536	8,546
Total	\$68,134	\$8,546

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,248
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,470)
Total	\$71,778

PERF Net Pension Liability - Unaudited

JAY COUNTY PUBLIC LIBRARY - 1245000

Net Pension Liability as of June 30, 2023	\$215,995
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,021
- Net Difference Between Projected and Actual Investment	(15,349)
- Change of Assumptions	(11,779)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,454
Pension Expense/(Income)	71,778
Contributions	(48,137)
Total Activity in FY 2024	41,988
Net Pension Liability as of June 30, 2024	\$257,983

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,137

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$7,638
2026	41,043
2027	13,017
2028	(2,110)
2029	0
Thereafter	0
Total	\$59,588

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$411,004	\$257,983	\$130,749

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1248000
 Submission Unit Name: TRI-CENTRAL COMMUNITY SCHOOLS

Wages: \$979,957 Proportionate Share: 0.0001459

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$520,930	\$588,121

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,275	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	77,869	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,714	26,535
Total	\$151,858	\$26,535

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$196,619
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,988)
Total	\$193,631

PERF Net Pension Liability - Unaudited

TRI-CENTRAL COMMUNITY SCHOOLS - 1248000

Net Pension Liability as of June 30, 2023	\$520,930
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,617
- Net Difference Between Projected and Actual Investment	(41,530)
- Change of Assumptions	(28,407)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,465
Pension Expense/(Income)	193,631
Contributions	(109,585)
Total Activity in FY 2024	67,191
Net Pension Liability as of June 30, 2024	\$588,121

Supplemental Information

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

\$109,585

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$19,824
2026	84,467
2027	25,844
2028	(4,812)
2029	0
Thereafter	0
Total	\$125,323

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$936,961	\$588,121	\$298,067

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1249000
 Submission Unit Name: VERMILLION COUNTY PUBLIC LIBRARY

Wages: \$65,998 Proportionate Share: 0.0000098

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$46,940	\$39,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,049	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,230	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,139	6,279
Total	\$10,418	\$6,279

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,207
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,163)
Total	\$12,044

PERF Net Pension Liability - Unaudited

VERMILLION COUNTY PUBLIC LIBRARY - 1249000

Net Pension Liability as of June 30, 2023	\$46,940
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,089
- Net Difference Between Projected and Actual Investment	(5,529)
- Change of Assumptions	(2,560)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,088)
Pension Expense/(Income)	12,044
Contributions	(7,392)
Total Activity in FY 2024	(7,436)
Net Pension Liability as of June 30, 2024	\$39,504

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,392

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$231
2026	4,082
2027	150
2028	(324)
2029	0
Thereafter	0
Total	\$4,139

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$62,935	\$39,504	\$20,021

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1250000
 Submission Unit Name: TOWN OF YORKTOWN

Wages: \$2,118,642 Proportionate Share: 0.0003154

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,006,566	\$1,271,373

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,300	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	168,334	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,836	20,972
Total	\$365,470	\$20,972

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$425,043
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,077
Total	\$432,120

PERF Net Pension Liability - Unaudited

TOWN OF YORKTOWN - 1250000

Net Pension Liability as of June 30, 2023	\$1,006,566
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	109,706
- Net Difference Between Projected and Actual Investment	(62,374)
- Change of Assumptions	(54,890)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,210
Pension Expense/(Income)	432,120
Contributions	(236,965)
Total Activity in FY 2024	264,807
Net Pension Liability as of June 30, 2024	\$1,271,373

Supplemental Information

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

\$236,965

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$66,480
2026	216,616
2027	71,802
2028	(10,400)
2029	0
Thereafter	0
Total	\$344,498

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,025,479	\$1,271,373	\$644,348

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1251000
 Submission Unit Name: WEST LAFAYETTE PUBLIC LIBRARY

Wages: \$374,771 Proportionate Share: 0.0000558

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$275,994	\$224,929

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,052	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	29,781	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,564	40,181
Total	\$63,397	\$40,181

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,198
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,722)
Total	\$69,476

PERF Net Pension Liability - Unaudited

WEST LAFAYETTE PUBLIC LIBRARY - 1251000

Net Pension Liability as of June 30, 2023	\$275,994
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,405
- Net Difference Between Projected and Actual Investment	(33,478)
- Change of Assumptions	(15,050)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,443)
Pension Expense/(Income)	69,476
Contributions	(41,975)
Total Activity in FY 2024	(51,065)
Net Pension Liability as of June 30, 2024	\$224,929

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,975

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,539
2026	23,843
2027	(325)
2028	(1,841)
2029	0
Thereafter	0
Total	\$23,216

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$358,344	\$224,929	\$113,997

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1252000
 Submission Unit Name: CITY OF KNOX

Wages: \$982,879 Proportionate Share: 0.0001463

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$536,812	\$589,733

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,440	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	78,083	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,518	20,017
Total	\$149,041	\$20,017

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$197,158
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,352)
Total	\$189,806

PERF Net Pension Liability - Unaudited

CITY OF KNOX - 1252000

Net Pension Liability as of June 30, 2023	\$536,812
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,457
- Net Difference Between Projected and Actual Investment	(44,956)
- Change of Assumptions	(29,273)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,768)
Pension Expense/(Income)	189,806
Contributions	(109,345)
Total Activity in FY 2024	52,921
Net Pension Liability as of June 30, 2024	\$589,733

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,345

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$22,610
2026	87,349
2027	23,888
2028	(4,823)
2029	0
Thereafter	0
Total	\$129,024

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$939,529	\$589,733	\$298,884

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1254000
 Submission Unit Name: LIBERTY-PERRY COMMUNITY SCHOOL CORPORATION

Wages: \$1,905,538 Proportionate Share: 0.0002837

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$981,861	\$1,143,590

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$117,204	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	151,415	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,348	20,536
Total	\$297,967	\$20,536

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$382,323
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,853
Total	\$397,176

PERF Net Pension Liability - Unaudited

LIBERTY-PERRY COMMUNITY SCHOOL CORPORATION - 1254000

Net Pension Liability as of June 30, 2023	\$981,861
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,115
- Net Difference Between Projected and Actual Investment	(73,630)
- Change of Assumptions	(53,543)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,031
Pension Expense/(Income)	397,176
Contributions	(213,420)
Total Activity in FY 2024	161,729
Net Pension Liability as of June 30, 2024	\$1,143,590

Supplemental Information

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

\$213,420

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$52,315
2026	180,014
2027	54,457
2028	(9,355)
2029	0
Thereafter	0
Total	\$277,431

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,821,904	\$1,143,590	\$579,586

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1256000
 Submission Unit Name: CENTER GROVE COMMUNITY SCHOOL CORPORATION

Wages: \$14,665,084 Proportionate Share: 0.0021834

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$7,780,417	\$8,801,252

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$902,021	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,165,316	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,521	67,233
Total	\$2,143,858	\$67,233

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,942,417
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,767
Total	\$2,997,184

PERF Net Pension Liability - Unaudited

CENTER GROVE COMMUNITY SCHOOL CORPORATION - 1256000

Net Pension Liability as of June 30, 2023	\$7,780,417
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	742,836
- Net Difference Between Projected and Actual Investment	(617,977)
- Change of Assumptions	(424,282)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,890)
Pension Expense/(Income)	2,997,184
Contributions	(1,631,036)
Total Activity in FY 2024	1,020,835
Net Pension Liability as of June 30, 2024	\$8,801,252

Supplemental Information

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

\$1,631,036

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$371,240
2026	1,390,272
2027	387,105
2028	(71,992)
2029	0
Thereafter	0
Total	\$2,076,625

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,021,658	\$8,801,252	\$4,460,587

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1257000

Submission Unit Name: NINEVEH HENSLEY JACKSON UNITED SCHOOL CORPORATION

Wages: \$3,874,945

Proportionate Share:

0.0005769

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,015,956	\$2,325,475

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238,333	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	307,901	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,489	0
Total	\$643,723	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$777,448
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,081
Total	\$876,529

PERF Net Pension Liability - Unaudited

NINEVEH HENSLEY JACKSON UNITED SCHOOL CORPORATION - 1257000

Net Pension Liability as of June 30, 2023	\$2,015,956
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	197,087
- Net Difference Between Projected and Actual Investment	(154,162)
- Change of Assumptions	(109,934)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(66,019)
Pension Expense/(Income)	876,529
Contributions	(433,982)
Total Activity in FY 2024	309,519
Net Pension Liability as of June 30, 2024	\$2,325,475

Supplemental Information

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

\$433,982

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$160,898
2026	393,687
2027	108,160
2028	(19,022)
2029	0
Thereafter	0
Total	\$643,723

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,704,816	\$2,325,475	\$1,178,581

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1258000
 Submission Unit Name: FULTON COUNTY

Wages: \$5,628,751 Proportionate Share: 0.0008380

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,131,931	\$3,377,965

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$346,200	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	447,254	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,372	88,614
Total	\$900,826	\$88,614

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,129,315
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,402
Total	\$1,180,717

PERF Net Pension Liability - Unaudited

FULTON COUNTY - 1258000

Net Pension Liability as of June 30, 2023	\$3,131,931
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	282,122
- Net Difference Between Projected and Actual Investment	(270,593)
- Change of Assumptions	(170,790)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(145,047)
Pension Expense/(Income)	1,180,717
Contributions	(630,375)
Total Activity in FY 2024	246,034
Net Pension Liability as of June 30, 2024	\$3,377,965

Supplemental Information

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

\$630,375

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$170,792
2026	539,052
2027	129,999
2028	(27,631)
2029	0
Thereafter	0
Total	\$812,212

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,381,583	\$3,377,965	\$1,711,996

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1259000
 Submission Unit Name: TOWN OF CLEAR LAKE

Wages: \$236,862 Proportionate Share: 0.0000353

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$116,468	\$142,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,583	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	18,840	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,820	0
Total	\$49,243	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,571
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,783
Total	\$50,354

PERF Net Pension Liability - Unaudited

TOWN OF CLEAR LAKE - 1259000

Net Pension Liability as of June 30, 2023	\$116,468
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,200
- Net Difference Between Projected and Actual Investment	(7,855)
- Change of Assumptions	(6,351)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,006
Pension Expense/(Income)	50,354
Contributions	(26,528)
Total Activity in FY 2024	25,826
Net Pension Liability as of June 30, 2024	\$142,294

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,528

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$15,149
2026	27,729
2027	7,529
2028	(1,164)
2029	0
Thereafter	0
Total	\$49,243

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$226,694	\$142,294	\$72,116

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1260000
 Submission Unit Name: ADAMS PUBLIC LIBRARY SYSTEM

Wages: \$394,132 Proportionate Share: 0.0000587

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$217,054	\$236,619

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,251	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	31,329	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,897	5,132
Total	\$59,477	\$5,132

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,106
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,110
Total	\$80,216

PERF Net Pension Liability - Unaudited

ADAMS PUBLIC LIBRARY SYSTEM - 1260000

Net Pension Liability as of June 30, 2023	\$217,054
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,810
- Net Difference Between Projected and Actual Investment	(18,420)
- Change of Assumptions	(11,836)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,062)
Pension Expense/(Income)	80,216
Contributions	(44,143)
Total Activity in FY 2024	19,565
Net Pension Liability as of June 30, 2024	\$236,619

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,143

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$10,576
2026	36,292
2027	9,412
2028	(1,935)
2029	0
Thereafter	0
Total	\$54,345

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$376,968	\$236,619	\$119,921

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1261000
 Submission Unit Name: TOWN OF VERSAILLES

Wages: \$492,031 Proportionate Share: 0.0000733

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$260,112	\$295,471

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,282	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	39,121	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,593	718
Total	\$77,996	\$718

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,781
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,677
Total	\$109,458

PERF Net Pension Liability - Unaudited

TOWN OF VERSAILLES - 1261000

Net Pension Liability as of June 30, 2023	\$260,112
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,960
- Net Difference Between Projected and Actual Investment	(20,497)
- Change of Assumptions	(14,184)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,519)
Pension Expense/(Income)	109,458
Contributions	(54,859)
Total Activity in FY 2024	35,359
Net Pension Liability as of June 30, 2024	\$295,471

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,859

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$17,869
2026	48,667
2027	13,160
2028	(2,418)
2029	0
Thereafter	0
Total	\$77,278

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$470,728	\$295,471	\$149,749

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1262000
 Submission Unit Name: MSD OF WAYNE TOWNSHIP

Wages: \$41,390,640 Proportionate Share: 0.0061623

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$22,395,389	\$24,840,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,545,812	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,288,919	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	547,528	328,626
Total	\$6,382,259	\$328,626

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,304,506
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	358,958
Total	\$8,663,464

PERF Net Pension Liability - Unaudited

MSD OF WAYNE TOWNSHIP - 1262000

Net Pension Liability as of June 30, 2023	\$22,395,389
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,087,610
- Net Difference Between Projected and Actual Investment	(1,844,165)
- Change of Assumptions	(1,221,265)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(644,351)
Pension Expense/(Income)	8,663,464
Contributions	(4,596,544)
Total Activity in FY 2024	2,444,749
Net Pension Liability as of June 30, 2024	\$24,840,138

Supplemental Information

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

\$4,596,544

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,314,196
2026	3,909,495
2027	1,033,127
2028	(203,185)
2029	0
Thereafter	0
Total	\$6,053,633

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$39,573,904	\$24,840,138	\$12,589,300

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1263000
 Submission Unit Name: BLACKFORD COUNTY

Wages: \$2,988,831 Proportionate Share: 0.0004450

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,642,199	\$1,793,788

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$183,841	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	237,504	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,620	37,397
Total	\$447,965	\$37,397

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$599,696
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,898
Total	\$619,594

PERF Net Pension Liability - Unaudited

BLACKFORD COUNTY - 1263000

Net Pension Liability as of June 30, 2023	\$1,642,199
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	150,242
- Net Difference Between Projected and Actual Investment	(138,893)
- Change of Assumptions	(89,552)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,414)
Pension Expense/(Income)	619,594
Contributions	(334,388)
Total Activity in FY 2024	151,589
Net Pension Liability as of June 30, 2024	\$1,793,788

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$334,388

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$77,966
2026	275,522
2027	71,753
2028	(14,673)
2029	0
Thereafter	0
Total	\$410,568

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,857,762	\$1,793,788	\$909,115

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1264000
 Submission Unit Name: PIKE COUNTY

Wages: \$4,899,185 Proportionate Share: 0.0007294

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,527,709	\$2,940,200

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$301,335	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	389,293	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,669	6,094
Total	\$754,297	\$6,094

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$982,962
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,979
Total	\$999,941

PERF Net Pension Liability - Unaudited

PIKE COUNTY - 1264000

Net Pension Liability as of June 30, 2023	\$2,527,709
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	249,619
- Net Difference Between Projected and Actual Investment	(190,065)
- Change of Assumptions	(137,841)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,396
Pension Expense/(Income)	999,941
Contributions	(537,559)
Total Activity in FY 2024	412,491
Net Pension Liability as of June 30, 2024	\$2,940,200

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$537,559

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$147,185
2026	487,632
2027	137,436
2028	(24,050)
2029	0
Thereafter	0
Total	\$748,203

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,684,161	\$2,940,200	\$1,490,131

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1265000
 Submission Unit Name: TOWN OF NEW CARLISLE

Wages: \$1,415,373 Proportionate Share: 0.0002107

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$747,160	\$849,329

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,046	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	112,454	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,021	3,017
Total	\$212,521	\$3,017

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$283,946
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,959)
Total	\$246,987

PERF Net Pension Liability - Unaudited

TOWN OF NEW CARLISLE - 1265000

Net Pension Liability as of June 30, 2023	\$747,160
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,759
- Net Difference Between Projected and Actual Investment	(58,797)
- Change of Assumptions	(40,744)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,383
Pension Expense/(Income)	246,987
Contributions	(153,419)
Total Activity in FY 2024	102,169
Net Pension Liability as of June 30, 2024	\$849,329

Supplemental Information

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

\$153,419

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$43,791
2026	135,577
2027	37,083
2028	(6,947)
2029	0
Thereafter	0
Total	\$209,504

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,353,102	\$849,329	\$430,451

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1266000
 Submission Unit Name: FRANKLIN COUNTY

Wages: \$4,385,784 Proportionate Share: 0.0006530

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,423,241	\$2,632,233

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$269,772	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	348,517	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,131	64,470
Total	\$632,420	\$64,470

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$880,003
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,633)
Total	\$865,370

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY - 1266000

Net Pension Liability as of June 30, 2023	\$2,423,241
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	220,193
- Net Difference Between Projected and Actual Investment	(206,896)
- Change of Assumptions	(132,144)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(69,669)
Pension Expense/(Income)	865,370
Contributions	(467,862)
Total Activity in FY 2024	208,992
Net Pension Liability as of June 30, 2024	\$2,632,233

Supplemental Information

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

\$467,862

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$92,162
2026	398,186
2027	99,133
2028	(21,531)
2029	0
Thereafter	0
Total	\$567,950

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,193,525	\$2,632,233	\$1,334,049

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1267000
 Submission Unit Name: CITY OF SOUTHPORT

Wages: \$109,013 Proportionate Share: 0.0000162

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$61,763	\$65,302

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,693	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	8,646	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,112	2,659
Total	\$16,451	\$2,659

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,832
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(735)
Total	\$21,097

PERF Net Pension Liability - Unaudited

CITY OF SOUTHPORT - 1267000

Net Pension Liability as of June 30, 2023	\$61,763
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,429
- Net Difference Between Projected and Actual Investment	(5,510)
- Change of Assumptions	(3,368)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,900)
Pension Expense/(Income)	21,097
Contributions	(12,209)
Total Activity in FY 2024	3,539
Net Pension Liability as of June 30, 2024	\$65,302

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,209

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$2,405
2026	9,564
2027	2,358
2028	(535)
2029	0
Thereafter	0
Total	\$13,792

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$104,035	\$65,302	\$33,096

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1268000
 Submission Unit Name: CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$1,089,414 Proportionate Share: 0.0001622

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$728,102	\$653,826

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,009	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	86,569	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,637	94,584
Total	\$160,215	\$94,584

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$218,586
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,372)
Total	\$186,214

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION - 1268000

Net Pension Liability as of June 30, 2023	\$728,102
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,112
- Net Difference Between Projected and Actual Investment	(80,314)
- Change of Assumptions	(39,705)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(81,397)
Pension Expense/(Income)	186,214
Contributions	(111,186)
Total Activity in FY 2024	(74,276)
Net Pension Liability as of June 30, 2024	\$653,826

Supplemental Information

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

\$111,186

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$3,945)
2026	68,065
2027	6,859
2028	(5,348)
2029	0
Thereafter	0
Total	\$65,631

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,041,638	\$653,826	\$331,367

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1269000
 Submission Unit Name: SOUTH GIBSON SCHOOL CORPORATION

Wages: \$2,107,132 Proportionate Share: 0.0003137

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$975,508	\$1,264,520

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$129,598	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	167,427	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88,338	2,634
Total	\$385,363	\$2,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$422,752
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,848
Total	\$458,600

PERF Net Pension Liability - Unaudited

SOUTH GIBSON SCHOOL CORPORATION - 1269000

Net Pension Liability as of June 30, 2023	\$975,508
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	109,639
- Net Difference Between Projected and Actual Investment	(56,162)
- Change of Assumptions	(53,196)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,128
Pension Expense/(Income)	458,600
Contributions	(235,997)
Total Activity in FY 2024	289,012
Net Pension Liability as of June 30, 2024	\$1,264,520

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$235,997

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$85,924
2026	232,259
2027	74,889
2028	(10,343)
2029	0
Thereafter	0
Total	\$382,729

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,014,562	\$1,264,520	\$640,875

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1270000

Submission Unit Name: TOWN OF DYER

Wages: \$3,385,212

Proportionate Share: 0.0005040

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,956,663	\$2,031,616

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$208,216	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	268,993	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,931	110,602
Total	\$490,140	\$110,602

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$679,206
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,286)
Total	\$660,920

PERF Net Pension Liability - Unaudited

TOWN OF DYER - 1270000

Net Pension Liability as of June 30, 2023	\$1,956,663
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	168,183
- Net Difference Between Projected and Actual Investment	(179,479)
- Change of Assumptions	(106,701)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(106,661)
Pension Expense/(Income)	660,920
Contributions	(361,309)
Total Activity in FY 2024	74,953
Net Pension Liability as of June 30, 2024	\$2,031,616

Supplemental Information

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

\$361,309

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$51,420
2026	279,684
2027	65,052
2028	(16,618)
2029	0
Thereafter	0
Total	\$379,538

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,236,656	\$2,031,616	\$1,029,649

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1271000
 Submission Unit Name: CITY OF ATTICA

Wages: \$543,757 Proportionate Share: 0.0000810

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$294,699	\$326,510

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,463	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	43,231	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,501	8,744
Total	\$81,195	\$8,744

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$109,158
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,273
Total	\$111,431

PERF Net Pension Liability - Unaudited

CITY OF ATTICA - 1271000

Net Pension Liability as of June 30, 2023	\$294,699
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,434
- Net Difference Between Projected and Actual Investment	(24,315)
- Change of Assumptions	(16,071)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,772)
Pension Expense/(Income)	111,431
Contributions	(60,896)
Total Activity in FY 2024	31,811
Net Pension Liability as of June 30, 2024	\$326,510

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,896

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$12,151
2026	49,341
2027	13,630
2028	(2,671)
2029	0
Thereafter	0
Total	\$72,451

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$520,177	\$326,510	\$165,479

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1272000
 Submission Unit Name: COLUMBIA TOWNSHIP - WHITLEY COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,277)
Total	(\$4,277)

PERF Net Pension Liability - Unaudited

COLUMBIA TOWNSHIP - WHITLEY COUNTY - 1272000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,277
Pension Expense/(Income)	(4,277)
Contributions	0
Total Activity in FY 2024	0
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$0
2026	0
2027	0
2028	0
2029	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1273000
 Submission Unit Name: TOWN OF WEST TERRE HAUTE

Wages: \$1,332,925 Proportionate Share: 0.0001984

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$622,222	\$799,747

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,964	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	105,889	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,205	0
Total	\$252,058	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$267,370
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,908
Total	\$319,278

PERF Net Pension Liability - Unaudited

TOWN OF WEST TERRE HAUTE - 1273000

Net Pension Liability as of June 30, 2023	\$622,222
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,234
- Net Difference Between Projected and Actual Investment	(36,726)
- Change of Assumptions	(33,931)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,958
Pension Expense/(Income)	319,278
Contributions	(149,288)
Total Activity in FY 2024	177,525
Net Pension Liability as of June 30, 2024	\$799,747

Supplemental Information

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

\$149,288

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$63,512
2026	148,419
2027	46,669
2028	(6,542)
2029	0
Thereafter	0
Total	\$252,058

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,274,112	\$799,747	\$405,322

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1274000

Submission Unit Name: BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$2,872,573

Proportionate Share: 0.0004277

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,274,090	\$1,724,052

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$176,694	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	228,270	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	169,868	11,671
Total	\$574,832	\$11,671

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$576,382
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	93,310
Total	\$669,692

PERF Net Pension Liability - Unaudited

BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION - 1274000

Net Pension Liability as of June 30, 2023	\$1,274,090
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	150,627
- Net Difference Between Projected and Actual Investment	(63,755)
- Change of Assumptions	(69,479)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,976
Pension Expense/(Income)	669,692
Contributions	(294,099)
Total Activity in FY 2024	449,962
Net Pension Liability as of June 30, 2024	\$1,724,052

Supplemental Information

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

\$294,099

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$145,405
2026	327,600
2027	104,259
2028	(14,103)
2029	0
Thereafter	0
Total	\$563,161

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,746,663	\$1,724,052	\$873,772

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1275000
 Submission Unit Name: MILL CREEK COMMUNITY SCHOOL CORPORATION

Wages: \$2,797,110 Proportionate Share: 0.0004164

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,452,674	\$1,678,502

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$172,026	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	222,239	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,938	9,764
Total	\$428,203	\$9,764

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$561,154
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,286
Total	\$577,440

PERF Net Pension Liability - Unaudited

MILL CREEK COMMUNITY SCHOOL CORPORATION - 1275000

Net Pension Liability as of June 30, 2023	\$1,452,674
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	142,305
- Net Difference Between Projected and Actual Investment	(110,718)
- Change of Assumptions	(79,217)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,286
Pension Expense/(Income)	577,440
Contributions	(313,268)
Total Activity in FY 2024	225,828
Net Pension Liability as of June 30, 2024	\$1,678,502

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$313,268

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$76,368
2026	277,407
2027	78,394
2028	(13,730)
2029	0
Thereafter	0
Total	\$418,439

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,674,095	\$1,678,502	\$850,686

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1276000
 Submission Unit Name: EAST GIBSON SCHOOL CORPORATION

Wages: \$1,030,193 Proportionate Share: 0.0001534

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$503,636	\$618,353

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,374	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	81,872	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,130	9,831
Total	\$176,376	\$9,831

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$206,727
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,315
Total	\$220,042

PERF Net Pension Liability - Unaudited

EAST GIBSON SCHOOL CORPORATION - 1276000

Net Pension Liability as of June 30, 2023	\$503,636
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,070
- Net Difference Between Projected and Actual Investment	(33,563)
- Change of Assumptions	(27,464)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,013
Pension Expense/(Income)	220,042
Contributions	(115,381)
Total Activity in FY 2024	114,717
Net Pension Liability as of June 30, 2024	\$618,353

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$115,381

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$35,736
2026	102,792
2027	33,075
2028	(5,058)
2029	0
Thereafter	0
Total	\$166,545

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$985,125	\$618,353	\$313,389

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1277000
 Submission Unit Name: EDINBURGH COMMUNITY SCHOOL CORPORATION

Wages: \$1,475,155 Proportionate Share: 0.0002196

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$713,278	\$885,204

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,723	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	117,204	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,752	20,536
Total	\$260,679	\$20,536

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$295,940
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,631
Total	\$318,571

PERF Net Pension Liability - Unaudited

EDINBURGH COMMUNITY SCHOOL CORPORATION - 1277000

Net Pension Liability as of June 30, 2023	\$713,278
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76,130
- Net Difference Between Projected and Actual Investment	(46,281)
- Change of Assumptions	(38,896)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,906
Pension Expense/(Income)	318,571
Contributions	(163,504)
Total Activity in FY 2024	171,926
Net Pension Liability as of June 30, 2024	\$885,204

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$163,504

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$53,577
2026	145,755
2027	48,052
2028	(7,241)
2029	0
Thereafter	0
Total	\$240,143

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,410,257	\$885,204	\$448,633

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1279000
 Submission Unit Name: JENNINGS COUNTY PUBLIC LIBRARY

Wages: \$308,806 Proportionate Share: 0.0000460

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$147,173	\$185,425

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,004	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	24,551	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,481	1,455
Total	\$53,036	\$1,455

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,991
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,953
Total	\$67,944

PERF Net Pension Liability - Unaudited

JENNINGS COUNTY PUBLIC LIBRARY - 1279000

Net Pension Liability as of June 30, 2023	\$147,173
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,993
- Net Difference Between Projected and Actual Investment	(9,182)
- Change of Assumptions	(8,026)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,109
Pension Expense/(Income)	67,944
Contributions	(34,586)
Total Activity in FY 2024	38,252
Net Pension Liability as of June 30, 2024	\$185,425

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,586

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$10,362
2026	32,308
2027	10,428
2028	(1,517)
2029	0
Thereafter	0
Total	\$51,581

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$295,409	\$185,425	\$93,976

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1280000
 Submission Unit Name: CARROLL CONSOLIDATED SCHOOL CORPORATION

Wages: \$1,238,524 Proportionate Share: 0.0001844

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$668,809	\$743,314

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,181	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	98,417	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,457	14,500
Total	\$193,055	\$14,500

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$248,503
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,083
Total	\$260,586

PERF Net Pension Liability - Unaudited

CARROLL CONSOLIDATED SCHOOL CORPORATION - 1280000

Net Pension Liability as of June 30, 2023	\$668,809
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,497
- Net Difference Between Projected and Actual Investment	(54,876)
- Change of Assumptions	(36,471)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,516)
Pension Expense/(Income)	260,586
Contributions	(138,715)
Total Activity in FY 2024	74,505
Net Pension Liability as of June 30, 2024	\$743,314

Supplemental Information

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

\$138,715

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$38,863
2026	114,453
2027	31,319
2028	(6,080)
2029	0
Thereafter	0
Total	\$178,555

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,184,205	\$743,314	\$376,721

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1281000
 Submission Unit Name: BREMEN PUBLIC SCHOOLS

Wages: \$2,656,416 Proportionate Share: 0.0003955

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,280,442	\$1,594,254

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$163,392	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	211,085	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,907	0
Total	\$481,384	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$532,988
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,081
Total	\$617,069

PERF Net Pension Liability - Unaudited

BREMEN PUBLIC SCHOOLS - 1281000

Net Pension Liability as of June 30, 2023	\$1,280,442
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	137,195
- Net Difference Between Projected and Actual Investment	(82,396)
- Change of Assumptions	(69,825)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,287
Pension Expense/(Income)	617,069
Contributions	(297,518)
Total Activity in FY 2024	313,812
Net Pension Liability as of June 30, 2024	\$1,594,254

Supplemental Information

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

\$297,518

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$126,380
2026	280,363
2027	87,681
2028	(13,040)
2029	0
Thereafter	0
Total	\$481,384

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,539,876	\$1,594,254	\$807,989

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1282000
 Submission Unit Name: TRI-COUNTY SCHOOL CORPORATION

Wages: \$2,007,811 Proportionate Share: 0.0002989

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,008,684	\$1,204,861

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,484	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	159,528	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,270	6,707
Total	\$318,282	\$6,707

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$402,807
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,438
Total	\$421,245

PERF Net Pension Liability - Unaudited

TRI-COUNTY SCHOOL CORPORATION - 1282000

Net Pension Liability as of June 30, 2023	\$1,008,684
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	102,847
- Net Difference Between Projected and Actual Investment	(71,665)
- Change of Assumptions	(55,006)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,631
Pension Expense/(Income)	421,245
Contributions	(224,875)
Total Activity in FY 2024	196,177
Net Pension Liability as of June 30, 2024	\$1,204,861

Supplemental Information

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

\$224,875

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$59,823
2026	200,794
2027	60,813
2028	(9,855)
2029	0
Thereafter	0
Total	\$311,575

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,919,517	\$1,204,861	\$610,639

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1283000
 Submission Unit Name: LAKE CENTRAL SCHOOL CORPORATION

Wages: \$14,528,950 Proportionate Share: 0.0021631

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$7,965,001	\$8,719,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$893,635	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,154,481	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	147,663	310,739
Total	\$2,195,779	\$310,739

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,915,060
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,343
Total	\$2,928,403

PERF Net Pension Liability - Unaudited

LAKE CENTRAL SCHOOL CORPORATION - 1283000

Net Pension Liability as of June 30, 2023	\$7,965,001
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	730,674
- Net Difference Between Projected and Actual Investment	(671,119)
- Change of Assumptions	(434,347)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(177,725)
Pension Expense/(Income)	2,928,403
Contributions	(1,621,464)
Total Activity in FY 2024	754,422
Net Pension Liability as of June 30, 2024	\$8,719,423

Supplemental Information

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

\$1,621,464

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$319,537
2026	1,286,462
2027	350,363
2028	(71,322)
2029	0
Thereafter	0
Total	\$1,885,040

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,891,293	\$8,719,423	\$4,419,115

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1284000
 Submission Unit Name: TOWN OF FORTVILLE

Wages: \$1,399,437 Proportionate Share: 0.0002084

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$678,691	\$840,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86,096	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	111,226	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,949	11,888
Total	\$234,271	\$11,888

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$280,846
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,279
Total	\$290,125

PERF Net Pension Liability - Unaudited

TOWN OF FORTVILLE - 1284000

Net Pension Liability as of June 30, 2023	\$678,691
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,210
- Net Difference Between Projected and Actual Investment	(44,332)
- Change of Assumptions	(37,010)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,110
Pension Expense/(Income)	290,125
Contributions	(156,737)
Total Activity in FY 2024	161,366
Net Pension Liability as of June 30, 2024	\$840,057

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,737

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$40,557
2026	143,034
2027	45,663
2028	(6,871)
2029	0
Thereafter	0
Total	\$222,383

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,338,332	\$840,057	\$425,752

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1285000
 Submission Unit Name: BIG BLUE RIVER CONSERVANCY DISTRICT

Wages: \$163,124 Proportionate Share: 0.0000243

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$83,292	\$97,953

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,039	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	12,969	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,615	5,735
Total	\$24,623	\$5,735

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,747
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,651)
Total	\$29,096

PERF Net Pension Liability - Unaudited

BIG BLUE RIVER CONSERVANCY DISTRICT - 1285000

Net Pension Liability as of June 30, 2023	\$83,292
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,335
- Net Difference Between Projected and Actual Investment	(6,122)
- Change of Assumptions	(4,542)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,742)
Pension Expense/(Income)	29,096
Contributions	(10,364)
Total Activity in FY 2024	14,661
Net Pension Liability as of June 30, 2024	\$97,953

Supplemental Information

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

\$10,364

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$2,482
2026	13,952
2027	3,255
2028	(801)
2029	0
Thereafter	0
Total	\$18,888

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$156,053	\$97,953	\$49,644

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1286000
 Submission Unit Name: TOWN OF WINONA LAKE

Wages: \$889,591 Proportionate Share: 0.0001324

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$486,695	\$533,702

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,698	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	70,664	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,944	10,693
Total	\$133,306	\$10,693

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$178,426
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	734
Total	\$179,160

PERF Net Pension Liability - Unaudited

TOWN OF WINONA LAKE - 1286000

Net Pension Liability as of June 30, 2023	\$486,695
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,740
- Net Difference Between Projected and Actual Investment	(40,888)
- Change of Assumptions	(26,540)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,316)
Pension Expense/(Income)	179,160
Contributions	(99,149)
Total Activity in FY 2024	47,007
Net Pension Liability as of June 30, 2024	\$533,702

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,149

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$21,935
2026	83,509
2027	21,535
2028	(4,366)
2029	0
Thereafter	0
Total	\$122,613

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$850,265	\$533,702	\$270,487

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1287000
 Submission Unit Name: CITY OF UNION CITY

Wages: \$1,001,360 Proportionate Share: 0.0001491

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$462,696	\$601,020

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,597	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	79,577	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,221	5,734
Total	\$179,395	\$5,734

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$200,932
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,668
Total	\$212,600

PERF Net Pension Liability - Unaudited

CITY OF UNION CITY - 1287000

Net Pension Liability as of June 30, 2023	\$462,696
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,130
- Net Difference Between Projected and Actual Investment	(26,474)
- Change of Assumptions	(25,232)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,891
Pension Expense/(Income)	212,600
Contributions	(108,591)
Total Activity in FY 2024	138,324
Net Pension Liability as of June 30, 2024	\$601,020

Supplemental Information

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

\$108,591

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$34,579
2026	108,962
2027	35,037
2028	(4,917)
2029	0
Thereafter	0
Total	\$173,661

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$957,511	\$601,020	\$304,605

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1288000

Submission Unit Name: GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$4,318,665

Proportionate Share: 0.0006430

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,153,247	\$2,591,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$265,641	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	343,179	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,288	84,983
Total	\$715,108	\$84,983

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$866,527
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,936
Total	\$923,463

PERF Net Pension Liability - Unaudited

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION - 1288000

Net Pension Liability as of June 30, 2023	\$2,153,247
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	221,586
- Net Difference Between Projected and Actual Investment	(150,351)
- Change of Assumptions	(117,421)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,449
Pension Expense/(Income)	923,463
Contributions	(480,050)
Total Activity in FY 2024	438,676
Net Pension Liability as of June 30, 2024	\$2,591,923

Supplemental Information

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

\$480,050

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$113,694
2026	405,305
2027	132,328
2028	(21,202)
2029	0
Thereafter	0
Total	\$630,125

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,129,306	\$2,591,923	\$1,313,620

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1289000
 Submission Unit Name: TOWN OF ORLEANS

Wages: \$731,463 Proportionate Share: 0.0001089

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$394,932	\$438,974

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,990	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	58,122	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,800	12,591
Total	\$107,912	\$12,591

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,757
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,459)
Total	\$144,298

PERF Net Pension Liability - Unaudited

TOWN OF ORLEANS - 1289000

Net Pension Liability as of June 30, 2023	\$394,932
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,910
- Net Difference Between Projected and Actual Investment	(32,398)
- Change of Assumptions	(21,536)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,308)
Pension Expense/(Income)	144,298
Contributions	(81,924)
Total Activity in FY 2024	44,042
Net Pension Liability as of June 30, 2024	\$438,974

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,924

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$14,461
2026	65,948
2027	18,502
2028	(3,590)
2029	0
Thereafter	0
Total	\$95,321

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$699,349	\$438,974	\$222,478

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1290000
 Submission Unit Name: CITY OF MADISON

Wages: \$3,887,677 Proportionate Share: 0.0005788

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,214,304	\$2,333,134

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$239,118	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	308,915	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,553	104,001
Total	\$590,586	\$104,001

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$780,009
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,230
Total	\$786,239

PERF Net Pension Liability - Unaudited

CITY OF MADISON - 1290000

Net Pension Liability as of June 30, 2023	\$2,214,304
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	193,814
- Net Difference Between Projected and Actual Investment	(198,610)
- Change of Assumptions	(120,750)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(106,443)
Pension Expense/(Income)	786,239
Contributions	(435,420)
Total Activity in FY 2024	118,830
Net Pension Liability as of June 30, 2024	\$2,333,134

Supplemental Information

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

\$435,420

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$85,106
2026	337,573
2027	82,990
2028	(19,084)
2029	0
Thereafter	0
Total	\$486,585

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,717,017	\$2,333,134	\$1,182,462

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1291000
 Submission Unit Name: TOWN OF NEW CHICAGO

Wages: \$297,950 Proportionate Share: 0.0000444

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$160,232	\$178,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,343	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	23,697	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,479	25,260
Total	\$45,519	\$25,260

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,835
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,868)
Total	\$48,967

PERF Net Pension Liability - Unaudited

TOWN OF NEW CHICAGO - 1291000

Net Pension Liability as of June 30, 2023	\$160,232
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,065
- Net Difference Between Projected and Actual Investment	(13,029)
- Change of Assumptions	(8,738)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,850
Pension Expense/(Income)	48,967
Contributions	(33,371)
Total Activity in FY 2024	18,744
Net Pension Liability as of June 30, 2024	\$178,976

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,371

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$4,912)
2026	18,993
2027	7,641
2028	(1,463)
2029	0
Thereafter	0
Total	\$20,259

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$285,134	\$178,976	\$90,707

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1292000
 Submission Unit Name: TOWN OF RUSSIAVILLE

Wages: \$218,200 Proportionate Share: 0.0000325

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$123,174	\$131,007

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,427	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,346	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,373	4,851
Total	\$32,146	\$4,851

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,798
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,422
Total	\$45,220

PERF Net Pension Liability - Unaudited

TOWN OF RUSSIAVILLE - 1292000

Net Pension Liability as of June 30, 2023	\$123,174
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,907
- Net Difference Between Projected and Actual Investment	(10,886)
- Change of Assumptions	(6,717)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,253)
Pension Expense/(Income)	45,220
Contributions	(24,438)
Total Activity in FY 2024	7,833
Net Pension Liability as of June 30, 2024	\$131,007

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,438

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$4,221
2026	19,335
2027	4,810
2028	(1,071)
2029	0
Thereafter	0
Total	\$27,295

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$208,713	\$131,007	\$66,396

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1293000
 Submission Unit Name: OREGON-DAVIS SCHOOL CORPORATION

Wages: \$1,268,837 Proportionate Share: 0.0001889

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$617,633	\$761,453

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,040	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	100,819	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,165	5,153
Total	\$213,024	\$5,153

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$254,567
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,306
Total	\$272,873

PERF Net Pension Liability - Unaudited

OREGON-DAVIS SCHOOL CORPORATION - 1293000

Net Pension Liability as of June 30, 2023	\$617,633
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,403
- Net Difference Between Projected and Actual Investment	(40,744)
- Change of Assumptions	(33,681)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,803
Pension Expense/(Income)	272,873
Contributions	(135,834)
Total Activity in FY 2024	143,820
Net Pension Liability as of June 30, 2024	\$761,453

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$135,834

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$46,414
2026	127,815
2027	39,870
2028	(6,228)
2029	0
Thereafter	0
Total	\$207,871

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,213,104	\$761,453	\$385,914

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1294000

Submission Unit Name: NORTHWESTERN CONSOLIDATED SCHOOL DISTRICT OF SHELBOURN

Wages: \$1,349,473

Proportionate Share:

0.0002009

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$660,338	\$809,825

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,997	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	107,224	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,834	5,187
Total	\$223,055	\$5,187

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$270,739
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,222
Total	\$274,961

PERF Net Pension Liability - Unaudited

NORTHWESTERN CONSOLIDATED SCHOOL DISTRICT OF SHELBY - 1294000

Net Pension Liability as of June 30, 2023	\$660,338
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,487
- Net Difference Between Projected and Actual Investment	(44,127)
- Change of Assumptions	(36,010)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,698
Pension Expense/(Income)	274,961
Contributions	(143,522)
Total Activity in FY 2024	149,487
Net Pension Liability as of June 30, 2024	\$809,825

Supplemental Information

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

\$143,522

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$46,828
2026	135,904
2027	41,760
2028	(6,624)
2029	0
Thereafter	0
Total	\$217,868

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,290,167	\$809,825	\$410,430

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1296000

Submission Unit Name: BLOOMINGTON TOWNSHIP, MONROE COUNTY

Wages: \$358,815

Proportionate Share:

0.0000534

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$180,349	\$215,255

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,061	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	28,500	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,803	64,722
Total	\$66,364	\$64,722

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,963
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(152,810)
Total	(\$80,847)

PERF Net Pension Liability - Unaudited

BLOOMINGTON TOWNSHIP, MONROE COUNTY - 1296000

Net Pension Liability as of June 30, 2023	\$180,349
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,371
- Net Difference Between Projected and Actual Investment	(12,836)
- Change of Assumptions	(9,835)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	160,240
Pension Expense/(Income)	(80,847)
Contributions	(40,187)
Total Activity in FY 2024	34,906
Net Pension Liability as of June 30, 2024	\$215,255

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,187

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$47,470)
2026	40,025
2027	10,849
2028	(1,762)
2029	0
Thereafter	0
Total	\$1,642

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$342,931	\$215,255	\$109,094

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1297000
 Submission Unit Name: CITY OF FRANKFORT-UTILITIES

Wages: \$1,532,563 Proportionate Share: 0.0002282

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$908,098	\$919,871

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,276	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	121,794	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,922	80,320
Total	\$223,992	\$80,320

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$307,529
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,649)
Total	\$256,880

PERF Net Pension Liability - Unaudited

CITY OF FRANKFORT-UTILITIES - 1297000

Net Pension Liability as of June 30, 2023	\$908,098
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,697
- Net Difference Between Projected and Actual Investment	(86,344)
- Change of Assumptions	(49,520)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,293)
Pension Expense/(Income)	256,880
Contributions	(171,647)
Total Activity in FY 2024	11,773
Net Pension Liability as of June 30, 2024	\$919,871

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,647

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$254
2026	122,897
2027	28,045
2028	(7,524)
2029	0
Thereafter	0
Total	\$143,672

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,465,486	\$919,871	\$466,202

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1298000
 Submission Unit Name: CENTER TOWNSHIP, GRANT COUNTY

Wages: \$115,920 Proportionate Share: 0.0000173

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$65,646	\$69,736

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,147	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,233	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	551	5,246
Total	\$16,931	\$5,246

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,314
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,614)
Total	\$17,700

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, GRANT COUNTY - 1298000

Net Pension Liability as of June 30, 2023	\$65,646
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,804
- Net Difference Between Projected and Actual Investment	(5,813)
- Change of Assumptions	(3,580)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,962
Pension Expense/(Income)	17,700
Contributions	(12,983)
Total Activity in FY 2024	4,090
Net Pension Liability as of June 30, 2024	\$69,736

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,983

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$199
2026	9,510
2027	2,547
2028	(571)
2029	0
Thereafter	0
Total	\$11,685

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$111,100	\$69,736	\$35,343

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1299000
 Submission Unit Name: BLOOMFIELD SCHOOL DISTRICT

Wages: \$1,195,781 Proportionate Share: 0.0001780

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$618,339	\$717,515

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,537	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	95,001	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,062	1,883
Total	\$175,600	\$1,883

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$239,878
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,350
Total	\$256,228

PERF Net Pension Liability - Unaudited

BLOOMFIELD SCHOOL DISTRICT - 1299000

Net Pension Liability as of June 30, 2023	\$618,339
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,886
- Net Difference Between Projected and Actual Investment	(46,724)
- Change of Assumptions	(33,719)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,373)
Pension Expense/(Income)	256,228
Contributions	(128,122)
Total Activity in FY 2024	99,176
Net Pension Liability as of June 30, 2024	\$717,515

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,122

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$31,041
2026	115,791
2027	32,754
2028	(5,869)
2029	0
Thereafter	0
Total	\$173,717

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,143,105	\$717,515	\$363,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1300000
 Submission Unit Name: CITY OF SALEM

Wages: \$2,101,191 Proportionate Share: 0.0003128

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,201,738	\$1,260,892

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$129,226	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	166,946	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,363	52,420
Total	\$309,535	\$52,420

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$421,539
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,675)
Total	\$402,864

PERF Net Pension Liability - Unaudited

CITY OF SALEM - 1300000

Net Pension Liability as of June 30, 2023	\$1,201,738
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	104,639
- Net Difference Between Projected and Actual Investment	(108,496)
- Change of Assumptions	(65,533)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,519)
Pension Expense/(Income)	402,864
Contributions	(226,801)
Total Activity in FY 2024	59,154
Net Pension Liability as of June 30, 2024	\$1,260,892

Supplemental Information

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

\$226,801

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$43,125
2026	181,759
2027	42,545
2028	(10,314)
2029	0
Thereafter	0
Total	\$257,115

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,008,782	\$1,260,892	\$639,036

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1301000
 Submission Unit Name: SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOLS

Wages: \$2,151,343 Proportionate Share: 0.0003203

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,283,972	\$1,291,124

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$132,325	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	170,949	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,079	120,258
Total	\$319,353	\$120,258

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$431,646
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,510)
Total	\$398,136

PERF Net Pension Liability - Unaudited

SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOLS - 1301000

Net Pension Liability as of June 30, 2023	\$1,283,972
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106,055
- Net Difference Between Projected and Actual Investment	(123,341)
- Change of Assumptions	(70,018)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,607)
Pension Expense/(Income)	398,136
Contributions	(233,073)
Total Activity in FY 2024	7,152
Net Pension Liability as of June 30, 2024	\$1,291,124

Supplemental Information

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

\$233,073

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$13,459
2026	159,585
2027	36,612
2028	(10,561)
2029	0
Thereafter	0
Total	\$199,095

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,056,947	\$1,291,124	\$654,358

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1302000

Submission Unit Name: COVERED BRIDGE SPECIAL EDUCATION DISTRICT

Wages: \$2,025,559

Proportionate Share: 0.0003016

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,015,389	\$1,215,745

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$124,599	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	160,969	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,246	24,636
Total	\$321,814	\$24,636

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$406,445
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,477
Total	\$410,922

PERF Net Pension Liability - Unaudited

COVERED BRIDGE SPECIAL EDUCATION DISTRICT - 1302000

Net Pension Liability as of June 30, 2023	\$1,015,389
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	103,824
- Net Difference Between Projected and Actual Investment	(71,761)
- Change of Assumptions	(55,371)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,604
Pension Expense/(Income)	410,922
Contributions	(226,862)
Total Activity in FY 2024	200,356
Net Pension Liability as of June 30, 2024	\$1,215,745

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$226,862

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$47,900
2026	197,548
2027	61,674
2028	(9,944)
2029	0
Thereafter	0
Total	\$297,178

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,936,856	\$1,215,745	\$616,155

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1303000
 Submission Unit Name: TOWN OF BROOKSTON

Wages: \$272,501 Proportionate Share: 0.0000406

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$132,350	\$163,658

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,773	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	21,669	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,549	8,957
Total	\$45,991	\$8,957

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,714
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(152)
Total	\$54,562

PERF Net Pension Liability - Unaudited

TOWN OF BROOKSTON - 1303000

Net Pension Liability as of June 30, 2023	\$132,350
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,065
- Net Difference Between Projected and Actual Investment	(8,666)
- Change of Assumptions	(7,217)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,084
Pension Expense/(Income)	54,562
Contributions	(30,520)
Total Activity in FY 2024	31,308
Net Pension Liability as of June 30, 2024	\$163,658

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,520

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$4,598
2026	24,899
2027	8,876
2028	(1,339)
2029	0
Thereafter	0
Total	\$37,034

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$260,731	\$163,658	\$82,944

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1304000
 Submission Unit Name: CITY OF VINCENNES

Wages: \$2,128,702 Proportionate Share: 0.0003169

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,163,621	\$1,277,419

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,920	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	169,135	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,655	25,078
Total	\$332,710	\$25,078

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$427,064
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,185
Total	\$435,249

PERF Net Pension Liability - Unaudited

CITY OF VINCENNES - 1304000

Net Pension Liability as of June 30, 2023	\$1,163,621
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	107,113
- Net Difference Between Projected and Actual Investment	(97,570)
- Change of Assumptions	(63,455)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,452)
Pension Expense/(Income)	435,249
Contributions	(233,087)
Total Activity in FY 2024	113,798
Net Pension Liability as of June 30, 2024	\$1,277,419

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,087

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$61,486
2026	205,681
2027	50,914
2028	(10,449)
2029	0
Thereafter	0
Total	\$307,632

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,035,112	\$1,277,419	\$647,412

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1305000
 Submission Unit Name: HUNTINGTON TOWNSHIP, HUNTINGTON COUNTY

Wages: \$38,618 Proportionate Share: 0.0000057

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$21,529	\$22,977

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,355	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,042	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	251	1,264
Total	\$5,648	\$1,264

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,681
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(549)
Total	\$7,132

PERF Net Pension Liability - Unaudited

HUNTINGTON TOWNSHIP, HUNTINGTON COUNTY - 1305000

Net Pension Liability as of June 30, 2023	\$21,529
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,915
- Net Difference Between Projected and Actual Investment	(1,892)
- Change of Assumptions	(1,174)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(208)
Pension Expense/(Income)	7,132
Contributions	(4,325)
Total Activity in FY 2024	1,448
Net Pension Liability as of June 30, 2024	\$22,977

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,325

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$475
2026	3,237
2027	860
2028	(188)
2029	0
Thereafter	0
Total	\$4,384

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,605	\$22,977	\$11,645

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1306000
 Submission Unit Name: TOWN OF WINDFALL

Wages: \$129,928 Proportionate Share: 0.0000193

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$84,704	\$77,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,973	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,301	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,540	27,336
Total	\$23,814	\$27,336

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,009
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,053
Total	\$33,062

PERF Net Pension Liability - Unaudited

TOWN OF WINDFALL - 1306000

Net Pension Liability as of June 30, 2023	\$84,704
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,240
- Net Difference Between Projected and Actual Investment	(9,113)
- Change of Assumptions	(4,619)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,924)
Pension Expense/(Income)	33,062
Contributions	(14,552)
Total Activity in FY 2024	(6,906)
Net Pension Liability as of June 30, 2024	\$77,798

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,552

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(15,528)
2026	11,317
2027	1,326
2028	(637)
2029	0
Thereafter	0
Total	(3,522)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$123,943	\$77,798	\$39,429

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1308000
 Submission Unit Name: TOWN OF MONROE

Wages: \$87,304 Proportionate Share: 0.0000130

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$62,822	\$52,403

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,371	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,938	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	741	10,905
Total	\$13,050	\$10,905

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,519
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,024)
Total	\$14,495

PERF Net Pension Liability - Unaudited

TOWN OF MONROE - 1308000

Net Pension Liability as of June 30, 2023	\$62,822
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,086
- Net Difference Between Projected and Actual Investment	(7,461)
- Change of Assumptions	(3,426)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,335)
Pension Expense/(Income)	14,495
Contributions	(9,778)
Total Activity in FY 2024	(10,419)
Net Pension Liability as of June 30, 2024	\$52,403

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,778

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$1,938)
2026	4,390
2027	122
2028	(429)
2029	0
Thereafter	0
Total	\$2,145

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$83,485	\$52,403	\$26,558

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1310000
 Submission Unit Name: FREMONT COMMUNITY SCHOOLS

Wages: \$2,941,734 Proportionate Share: 0.0004380

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,510,202	\$1,765,571

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$180,950	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	233,768	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,664	102
Total	\$476,382	\$102

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$590,262
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,000
Total	\$635,262

PERF Net Pension Liability - Unaudited

FREMONT COMMUNITY SCHOOLS - 1310000

Net Pension Liability as of June 30, 2023	\$1,510,202
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	150,052
- Net Difference Between Projected and Actual Investment	(112,374)
- Change of Assumptions	(82,354)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,744)
Pension Expense/(Income)	635,262
Contributions	(329,473)
Total Activity in FY 2024	255,369
Net Pension Liability as of June 30, 2024	\$1,765,571

Supplemental Information

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

\$329,473

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$104,065
2026	301,828
2027	84,828
2028	(14,441)
2029	0
Thereafter	0
Total	\$476,280

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,812,809	\$1,765,571	\$894,814

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1311000
 Submission Unit Name: PORTAGE TOWNSHIP, PORTER COUNTY

Wages: \$1,258,491 Proportionate Share: 0.0001874

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$592,575	\$755,407

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,420	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	100,018	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,213	24,444
Total	\$219,651	\$24,444

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$252,546
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,438
Total	\$258,984

PERF Net Pension Liability - Unaudited

PORTAGE TOWNSHIP, PORTER COUNTY - 1311000

Net Pension Liability as of June 30, 2023	\$592,575
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,296
- Net Difference Between Projected and Actual Investment	(35,802)
- Change of Assumptions	(32,314)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,622
Pension Expense/(Income)	258,984
Contributions	(140,954)
Total Activity in FY 2024	162,832
Net Pension Liability as of June 30, 2024	\$755,407

Supplemental Information

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

\$140,954

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$31,634
2026	126,327
2027	43,425
2028	(6,179)
2029	0
Thereafter	0
Total	\$195,207

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,203,471	\$755,407	\$382,850

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1312000
 Submission Unit Name: CITY OF MICHIGAN CITY

Wages: \$11,931,449 Proportionate Share: 0.0017764

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,264,921	\$7,160,641

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$733,879	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	948,093	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	118,790	0
Total	\$1,800,762	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,393,932
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,425
Total	\$2,442,357

PERF Net Pension Liability - Unaudited

CITY OF MICHIGAN CITY - 1312000

Net Pension Liability as of June 30, 2023	\$6,264,921
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	605,701
- Net Difference Between Projected and Actual Investment	(487,844)
- Change of Assumptions	(341,639)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	407
Pension Expense/(Income)	2,442,357
Contributions	(1,323,262)
Total Activity in FY 2024	895,720
Net Pension Liability as of June 30, 2024	\$7,160,641

Supplemental Information

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

\$1,323,262

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$379,778
2026	1,156,649
2027	322,907
2028	(58,572)
2029	0
Thereafter	0
Total	\$1,800,762

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,407,929	\$7,160,641	\$3,629,105

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1312001
 Submission Unit Name: CITY OF MICHIGAN CITY-MICHIGAN CITY REDEVOLPMENT D

Wages: \$175,134 Proportionate Share: 0.0000261

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$94,586	\$105,209

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,783	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	13,930	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,151	1,256
Total	\$29,864	\$1,256

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,173
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,088
Total	\$36,261

PERF Net Pension Liability - Unaudited

CITY OF MICHIGAN CITY-MICHIGAN CITY REDEVOLPMENT D - 1312001

Net Pension Liability as of June 30, 2023	\$94,586
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,848
- Net Difference Between Projected and Actual Investment	(7,749)
- Change of Assumptions	(5,158)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,964)
Pension Expense/(Income)	36,261
Contributions	(19,615)
Total Activity in FY 2024	10,623
Net Pension Liability as of June 30, 2024	\$105,209

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,615

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$7,833
2026	17,194
2027	4,441
2028	(860)
2029	0
Thereafter	0
Total	\$28,608

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$167,613	\$105,209	\$53,321

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1314000
 Submission Unit Name: WESTVIEW SCHOOL CORPORATION

Wages: \$5,710,802 Proportionate Share: 0.0008502

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,053,933	\$3,427,143

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$351,240	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	453,765	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,997	45,219
Total	\$840,002	\$45,219

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,145,756
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,216)
Total	\$1,134,540

PERF Net Pension Liability - Unaudited

WESTVIEW SCHOOL CORPORATION - 1314000

Net Pension Liability as of June 30, 2023	\$3,053,933
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	288,758
- Net Difference Between Projected and Actual Investment	(246,205)
- Change of Assumptions	(166,537)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,952)
Pension Expense/(Income)	1,134,540
Contributions	(634,394)
Total Activity in FY 2024	373,210
Net Pension Liability as of June 30, 2024	\$3,427,143

Supplemental Information

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

\$634,394

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$141,022
2026	534,432
2027	147,363
2028	(28,034)
2029	0
Thereafter	0
Total	\$794,783

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,459,931	\$3,427,143	\$1,736,920

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1315000
 Submission Unit Name: PULASKI COUNTY

Wages: \$5,037,217 Proportionate Share: 0.0007499

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,498,416	\$3,022,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$309,804	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	400,234	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89,999	32,270
Total	\$800,037	\$32,270

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,010,588
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,503
Total	\$1,016,091

PERF Net Pension Liability - Unaudited

PULASKI COUNTY - 1315000

Net Pension Liability as of June 30, 2023	\$2,498,416
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	258,687
- Net Difference Between Projected and Actual Investment	(172,410)
- Change of Assumptions	(136,244)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,556
Pension Expense/(Income)	1,016,091
Contributions	(548,260)
Total Activity in FY 2024	524,420
Net Pension Liability as of June 30, 2024	\$3,022,836

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$548,260

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$140,485
2026	498,194
2027	153,814
2028	(24,726)
2029	0
Thereafter	0
Total	\$767,767

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,815,811	\$3,022,836	\$1,532,012

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1316000
 Submission Unit Name: RENNELAER CENTRAL SCHOOL CORPORATION

Wages: \$1,093,862 Proportionate Share: 0.0001629

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$595,752	\$656,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,298	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	86,942	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,398	23,255
Total	\$163,638	\$23,255

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$219,529
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,242)
Total	\$217,287

PERF Net Pension Liability - Unaudited

RENSSELAER CENTRAL SCHOOL CORPORATION - 1316000

Net Pension Liability as of June 30, 2023	\$595,752
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,109
- Net Difference Between Projected and Actual Investment	(49,606)
- Change of Assumptions	(32,488)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,894)
Pension Expense/(Income)	217,287
Contributions	(122,513)
Total Activity in FY 2024	60,895
Net Pension Liability as of June 30, 2024	\$656,647

Supplemental Information

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

\$122,513

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$21,697
2026	97,055
2027	27,003
2028	(5,372)
2029	0
Thereafter	0
Total	\$140,383

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,046,134	\$656,647	\$332,797

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1317000
 Submission Unit Name: HEARTLAND CAREER CENTER

Wages: \$284,135 Proportionate Share: 0.0000423

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$166,937	\$170,511

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,475	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	22,576	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,492	10,498
Total	\$45,543	\$10,498

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,005
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,187
Total	\$63,192

PERF Net Pension Liability - Unaudited

HEARTLAND CAREER CENTER - 1317000

Net Pension Liability as of June 30, 2023	\$166,937
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,060
- Net Difference Between Projected and Actual Investment	(15,687)
- Change of Assumptions	(9,103)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,065)
Pension Expense/(Income)	63,192
Contributions	(31,823)
Total Activity in FY 2024	3,574
Net Pension Liability as of June 30, 2024	\$170,511

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,823

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$7,436
2026	23,618
2027	5,387
2028	(1,396)
2029	0
Thereafter	0
Total	\$35,045

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$271,648	\$170,511	\$86,417

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1318000
 Submission Unit Name: TOWN OF WOLCOTTVILLE

Wages: \$550,306 Proportionate Share: 0.0000819

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$316,228	\$330,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,835	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	43,711	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,748	22,219
Total	\$102,294	\$22,219

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$110,371
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,743
Total	\$117,114

PERF Net Pension Liability - Unaudited

TOWN OF WOLCOTTVILLE - 1318000

Net Pension Liability as of June 30, 2023	\$316,228
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,365
- Net Difference Between Projected and Actual Investment	(28,769)
- Change of Assumptions	(17,245)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,921)
Pension Expense/(Income)	117,114
Contributions	(61,634)
Total Activity in FY 2024	13,910
Net Pension Liability as of June 30, 2024	\$330,138

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,634

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$24,027
2026	47,388
2027	11,361
2028	(2,701)
2029	0
Thereafter	0
Total	\$80,075

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$525,957	\$330,138	\$167,318

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1319000
 Submission Unit Name: WINCHESTER COMMUNITY LIBRARY

Wages: \$202,533 Proportionate Share: 0.0000302

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$95,645	\$121,736

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,476	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,118	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,344	10,253
Total	\$34,938	\$10,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,698
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,612)
Total	\$35,086

PERF Net Pension Liability - Unaudited

WINCHESTER COMMUNITY LIBRARY - 1319000

Net Pension Liability as of June 30, 2023	\$95,645
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,519
- Net Difference Between Projected and Actual Investment	(5,804)
- Change of Assumptions	(5,216)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,677
Pension Expense/(Income)	35,086
Contributions	(22,171)
Total Activity in FY 2024	26,091
Net Pension Liability as of June 30, 2024	\$121,736

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,171

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$464
2026	18,345
2027	6,873
2028	(997)
2029	0
Thereafter	0
Total	\$24,685

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$193,943	\$121,736	\$61,697

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1321000
 Submission Unit Name: UNION SCHOOL CORPORATION

Wages: \$433,101 Proportionate Share: 0.0000645

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$229,054	\$259,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,647	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	34,425	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,933	2,888
Total	\$78,005	\$2,888

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,922
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,361
Total	\$94,283

PERF Net Pension Liability - Unaudited

UNION SCHOOL CORPORATION - 1321000

Net Pension Liability as of June 30, 2023	\$229,054
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,961
- Net Difference Between Projected and Actual Investment	(18,075)
- Change of Assumptions	(12,491)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,226)
Pension Expense/(Income)	94,283
Contributions	(48,507)
Total Activity in FY 2024	30,945
Net Pension Liability as of June 30, 2024	\$259,999

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,507

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$18,285
2026	47,357
2027	11,601
2028	(2,126)
2029	0
Thereafter	0
Total	\$75,117

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$414,215	\$259,999	\$131,771

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1322000
 Submission Unit Name: NORTH MONTGOMERY SCHOOL CORPORATION

Wages: \$1,921,883 Proportionate Share: 0.0002861

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,048,212	\$1,153,265

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$118,196	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	152,696	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,062	31,131
Total	\$283,954	\$31,131

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$385,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,032
Total	\$389,589

PERF Net Pension Liability - Unaudited

NORTH MONTGOMERY SCHOOL CORPORATION - 1322000

Net Pension Liability as of June 30, 2023	\$1,048,212
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	96,750
- Net Difference Between Projected and Actual Investment	(87,557)
- Change of Assumptions	(57,161)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,318)
Pension Expense/(Income)	389,589
Contributions	(215,250)
Total Activity in FY 2024	105,053
Net Pension Liability as of June 30, 2024	\$1,153,265

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$215,250

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$40,727
2026	174,338
2027	47,191
2028	(9,433)
2029	0
Thereafter	0
Total	\$252,823

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,837,316	\$1,153,265	\$584,489

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1323000
 Submission Unit Name: GREATER LAFAYETTE PUBLIC TRANSPORTATION CORP

Wages: \$8,216,742 Proportionate Share: 0.0012233

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,369,315	\$4,931,104

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$505,378	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	652,895	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,407	27,133
Total	\$1,243,680	\$27,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,648,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,553
Total	\$1,673,110

PERF Net Pension Liability - Unaudited

GREATER LAFAYETTE PUBLIC TRANSPORTATION CORP - 1323000

Net Pension Liability as of June 30, 2023	\$4,369,315
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	415,983
- Net Difference Between Projected and Actual Investment	(348,564)
- Change of Assumptions	(238,267)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,767)
Pension Expense/(Income)	1,673,110
Contributions	(914,706)
Total Activity in FY 2024	561,789
Net Pension Liability as of June 30, 2024	\$4,931,104

Supplemental Information

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

\$914,706

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$257,110
2026	784,073
2027	215,699
2028	(40,335)
2029	0
Thereafter	0
Total	\$1,216,547

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,855,956	\$4,931,104	\$2,499,147

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1324000
 Submission Unit Name: PERRY CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$1,313,950 Proportionate Share: 0.0001956

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$749,631	\$788,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80,808	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	104,395	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,781	30,136
Total	\$216,984	\$30,136

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$263,597
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,657
Total	\$277,254

PERF Net Pension Liability - Unaudited

PERRY CENTRAL COMMUNITY SCHOOL CORPORATION - 1324000

Net Pension Liability as of June 30, 2023	\$749,631
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,471
- Net Difference Between Projected and Actual Investment	(67,422)
- Change of Assumptions	(40,879)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,809)
Pension Expense/(Income)	277,254
Contributions	(145,785)
Total Activity in FY 2024	38,830
Net Pension Liability as of June 30, 2024	\$788,461

Supplemental Information

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

\$145,785

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$45,379
2026	120,309
2027	27,609
2028	(6,449)
2029	0
Thereafter	0
Total	\$186,848

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,256,131	\$788,461	\$399,602

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1325000
 Submission Unit Name: SOUTHERN HANCOCK COMMUNITY SCHOOLS

Wages: \$3,287,858 Proportionate Share: 0.0004895

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,774,549	\$1,973,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$202,226	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	261,254	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,343	28,507
Total	\$494,823	\$28,507

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$659,665
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,533)
Total	\$647,132

PERF Net Pension Liability - Unaudited

SOUTHERN HANCOCK COMMUNITY SCHOOLS - 1325000

Net Pension Liability as of June 30, 2023	\$1,774,549
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	165,919
- Net Difference Between Projected and Actual Investment	(145,478)
- Change of Assumptions	(96,770)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,047)
Pension Expense/(Income)	647,132
Contributions	(368,138)
Total Activity in FY 2024	198,618
Net Pension Liability as of June 30, 2024	\$1,973,167

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$368,138

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$85,009
2026	314,213
2027	83,234
2028	(16,140)
2029	0
Thereafter	0
Total	\$466,316

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,143,538	\$1,973,167	\$1,000,026

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1326000
 Submission Unit Name: TOWN OF BOURBON

Wages: \$592,275 Proportionate Share: 0.0000882

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$310,934	\$355,533

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,438	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	47,074	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,697	7,195
Total	\$87,209	\$7,195

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$118,861
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,420)
Total	\$111,441

PERF Net Pension Liability - Unaudited

TOWN OF BOURBON - 1326000

Net Pension Liability as of June 30, 2023	\$310,934
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,076
- Net Difference Between Projected and Actual Investment	(24,193)
- Change of Assumptions	(16,956)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,566
Pension Expense/(Income)	111,441
Contributions	(66,335)
Total Activity in FY 2024	44,599
Net Pension Liability as of June 30, 2024	\$355,533

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,335

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$11,318
2026	55,433
2027	16,171
2028	(2,908)
2029	0
Thereafter	0
Total	\$80,014

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$566,415	\$355,533	\$180,189

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1327000
 Submission Unit Name: DANVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$4,670,111 Proportionate Share: 0.0006953

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,409,829	\$2,802,744

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$287,247	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	371,093	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,399	983
Total	\$709,739	\$983

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$937,008
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,613
Total	\$979,621

PERF Net Pension Liability - Unaudited

DANVILLE COMMUNITY SCHOOL CORPORATION - 1327000

Net Pension Liability as of June 30, 2023	\$2,409,829
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	237,943
- Net Difference Between Projected and Actual Investment	(181,246)
- Change of Assumptions	(131,413)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,269
Pension Expense/(Income)	979,621
Contributions	(513,259)
Total Activity in FY 2024	392,915
Net Pension Liability as of June 30, 2024	\$2,802,744

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$513,259

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$144,654
2026	455,897
2027	131,130
2028	(22,925)
2029	0
Thereafter	0
Total	\$708,756

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,465,173	\$2,802,744	\$1,420,466

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1330000
 Submission Unit Name: TOWN OF TRAIL CREEK

Wages: \$449,039 Proportionate Share: 0.0000669

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$146,820	\$269,673

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,638	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	35,706	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,729	5,633
Total	\$114,073	\$5,633

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,157
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,963
Total	\$106,120

PERF Net Pension Liability - Unaudited

TOWN OF TRAIL CREEK - 1330000

Net Pension Liability as of June 30, 2023	\$146,820
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,634
- Net Difference Between Projected and Actual Investment	2,054
- Change of Assumptions	(8,006)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,909
Pension Expense/(Income)	106,120
Contributions	(44,858)
Total Activity in FY 2024	122,853
Net Pension Liability as of June 30, 2024	\$269,673

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,858

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$27,062
2026	60,510
2027	23,074
2028	(2,206)
2029	0
Thereafter	0
Total	\$108,440

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$429,628	\$269,673	\$136,674

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1332000
 Submission Unit Name: CORDRY-SWEETWATER CONSERVANCY DISTRICT

Wages: \$344,297 Proportionate Share: 0.0000513

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$235,760	\$206,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,193	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	27,380	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,330	51,016
Total	\$50,903	\$51,016

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,133
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,027)
Total	\$38,106

PERF Net Pension Liability - Unaudited

CORDRY-SWEETWATER CONSERVANCY DISTRICT - 1332000

Net Pension Liability as of June 30, 2023	\$235,760
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,369
- Net Difference Between Projected and Actual Investment	(26,657)
- Change of Assumptions	(12,856)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,371)
Pension Expense/(Income)	38,106
Contributions	(38,561)
Total Activity in FY 2024	(28,970)
Net Pension Liability as of June 30, 2024	\$206,790

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,561

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(18,305)
2026	17,795
2027	2,088
2028	(1,691)
2029	0
Thereafter	0
Total	(113)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$329,445	\$206,790	\$104,804

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1333000
 Submission Unit Name: TOWN OF TOPEKA

Wages: \$630,571 Proportionate Share: 0.0000939

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$327,522	\$378,509

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,793	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	50,116	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,088	3,933
Total	\$99,997	\$3,933

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,543
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,291
Total	\$131,834

PERF Net Pension Liability - Unaudited

TOWN OF TOPEKA - 1333000

Net Pension Liability as of June 30, 2023	\$327,522
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,092
- Net Difference Between Projected and Actual Investment	(24,953)
- Change of Assumptions	(17,860)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(56)
Pension Expense/(Income)	131,834
Contributions	(70,070)
Total Activity in FY 2024	50,987
Net Pension Liability as of June 30, 2024	\$378,509

Supplemental Information

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

\$70,070

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$21,500
2026	60,082
2027	17,578
2028	(3,096)
2029	0
Thereafter	0
Total	\$96,064

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$603,020	\$378,509	\$191,833

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1334000

Submission Unit Name: NOBLE TOWNSHIP, WABASH COUNTY

Wages: \$25,810

Proportionate Share:	0.0000038

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$13,764	\$15,318

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,570	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,028	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	178	558
Total	\$3,776	\$558

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,121
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(250)
Total	\$4,871

PERF Net Pension Liability - Unaudited

NOBLE TOWNSHIP, WABASH COUNTY - 1334000

Net Pension Liability as of June 30, 2023	\$13,764
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,288
- Net Difference Between Projected and Actual Investment	(1,127)
- Change of Assumptions	(751)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	164
Pension Expense/(Income)	4,871
Contributions	(2,891)
Total Activity in FY 2024	1,554
Net Pension Liability as of June 30, 2024	\$15,318

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,891

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$404
2026	2,288
2027	652
2028	(126)
2029	0
Thereafter	0
Total	\$3,218

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,403	\$15,318	\$7,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1335000
 Submission Unit Name: MSD OF WARREN COUNTY

Wages: \$2,672,678 Proportionate Share: 0.0003979

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,268,090	\$1,603,929

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$164,383	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	212,366	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,948	11,360
Total	\$468,697	\$11,360

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$536,222
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87,295
Total	\$623,517

PERF Net Pension Liability - Unaudited

MSD OF WARREN COUNTY - 1335000

Net Pension Liability as of June 30, 2023	\$1,268,090
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	138,438
- Net Difference Between Projected and Actual Investment	(78,284)
- Change of Assumptions	(69,151)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,362
Pension Expense/(Income)	623,517
Contributions	(291,043)
Total Activity in FY 2024	335,839
Net Pension Liability as of June 30, 2024	\$1,603,929

Supplemental Information

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

\$291,043

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$104,169
2026	276,979
2027	89,309
2028	(13,120)
2029	0
Thereafter	0
Total	\$457,337

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,555,289	\$1,603,929	\$812,892

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1336000
 Submission Unit Name: UNION TOWNSHIP SCHOOL CORPORATION

Wages: \$711,454 Proportionate Share: 0.0001059

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$443,284	\$426,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,750	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	56,521	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,781	52,160
Total	\$121,052	\$52,160

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,714
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,535
Total	\$150,249

PERF Net Pension Liability - Unaudited

UNION TOWNSHIP SCHOOL CORPORATION - 1336000

Net Pension Liability as of June 30, 2023	\$443,284
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,681
- Net Difference Between Projected and Actual Investment	(45,081)
- Change of Assumptions	(24,173)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,396)
Pension Expense/(Income)	150,249
Contributions	(79,683)
Total Activity in FY 2024	(16,403)
Net Pension Liability as of June 30, 2024	\$426,881

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,683

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$12,974
2026	49,300
2027	10,109
2028	(3,491)
2029	0
Thereafter	0
Total	\$68,892

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$680,083	\$426,881	\$216,349

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1337000
 Submission Unit Name: CITY OF ROCKPORT

Wages: \$595,347 Proportionate Share: 0.0000886

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$336,698	\$357,145

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,603	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	47,287	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,308	19,999
Total	\$88,198	\$19,999

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$119,400
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,619)
Total	\$113,781

PERF Net Pension Liability - Unaudited

CITY OF ROCKPORT - 1337000

Net Pension Liability as of June 30, 2023	\$336,698
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,714
- Net Difference Between Projected and Actual Investment	(29,885)
- Change of Assumptions	(18,361)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,123)
Pension Expense/(Income)	113,781
Contributions	(66,679)
Total Activity in FY 2024	20,447
Net Pension Liability as of June 30, 2024	\$357,145

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,679

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$4,701
2026	53,411
2027	13,008
2028	(2,921)
2029	0
Thereafter	0
Total	\$68,199

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$568,984	\$357,145	\$181,006

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1337001
 Submission Unit Name: CITY OF ROCKPORT HOUSING AUTHORITY

Wages: \$230,927 Proportionate Share: 0.0000344

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$120,350	\$138,666

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,212	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	18,360	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,923	2,220
Total	\$43,495	\$2,220

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,359
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,220
Total	\$55,579

PERF Net Pension Liability - Unaudited

CITY OF ROCKPORT HOUSING AUTHORITY - 1337001

Net Pension Liability as of June 30, 2023	\$120,350
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,750
- Net Difference Between Projected and Actual Investment	(9,225)
- Change of Assumptions	(6,563)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,361)
Pension Expense/(Income)	55,579
Contributions	(25,864)
Total Activity in FY 2024	18,316
Net Pension Liability as of June 30, 2024	\$138,666

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,864

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$9,850
2026	26,130
2027	6,429
2028	(1,134)
2029	0
Thereafter	0
Total	\$41,275

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$220,915	\$138,666	\$70,278

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1339000
 Submission Unit Name: TOWN OF BROOK

Wages: \$115,088 Proportionate Share: 0.0000171

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$48,352	\$68,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,064	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,127	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,188	2,274
Total	\$23,379	\$2,274

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,044
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,182)
Total	\$20,862

PERF Net Pension Liability - Unaudited

TOWN OF BROOK - 1339000

Net Pension Liability as of June 30, 2023	\$48,352
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,075
- Net Difference Between Projected and Actual Investment	(1,955)
- Change of Assumptions	(2,637)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,123
Pension Expense/(Income)	20,862
Contributions	(12,890)
Total Activity in FY 2024	20,578
Net Pension Liability as of June 30, 2024	\$68,930

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,890

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$3,405
2026	13,535
2027	4,729
2028	(564)
2029	0
Thereafter	0
Total	\$21,105

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$109,815	\$68,930	\$34,935

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1340000
 Submission Unit Name: TOWN OF AVILLA

Wages: \$825,922 Proportionate Share: 0.0001230

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$482,813	\$495,811

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,815	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	65,647	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,043	24,754
Total	\$125,505	\$24,754

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$165,759
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,551)
Total	\$164,208

PERF Net Pension Liability - Unaudited

TOWN OF AVILLA - 1340000

Net Pension Liability as of June 30, 2023	\$482,813
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,937
- Net Difference Between Projected and Actual Investment	(45,015)
- Change of Assumptions	(26,329)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,497)
Pension Expense/(Income)	164,208
Contributions	(92,306)
Total Activity in FY 2024	12,998
Net Pension Liability as of June 30, 2024	\$495,811

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$92,306

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$17,614
2026	71,231
2027	15,961
2028	(4,055)
2029	0
Thereafter	0
Total	\$100,751

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$789,898	\$495,811	\$251,283

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1341000
 Submission Unit Name: TOWN OF CICERO

Wages: \$1,091,639 Proportionate Share: 0.0001625

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$579,517	\$655,035

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,133	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	86,729	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,145	3,049
Total	\$165,007	\$3,049

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$218,990
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,108
Total	\$229,098

PERF Net Pension Liability - Unaudited

TOWN OF CICERO - 1341000

Net Pension Liability as of June 30, 2023	\$579,517
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,276
- Net Difference Between Projected and Actual Investment	(46,098)
- Change of Assumptions	(31,602)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,893)
Pension Expense/(Income)	229,098
Contributions	(122,263)
Total Activity in FY 2024	75,518
Net Pension Liability as of June 30, 2024	\$655,035

Supplemental Information

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

\$122,263

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$33,963
2026	104,437
2027	28,916
2028	(5,358)
2029	0
Thereafter	0
Total	\$161,958

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,043,565	\$655,035	\$331,980

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1342000
 Submission Unit Name: TOWN OF AKRON

Wages: \$223,622 Proportionate Share: 0.0000333

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$120,703	\$134,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,757	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,773	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,146	13,630
Total	\$39,676	\$13,630

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,876
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,469
Total	\$47,345

PERF Net Pension Liability - Unaudited

TOWN OF AKRON - 1342000

Net Pension Liability as of June 30, 2023	\$120,703
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,287
- Net Difference Between Projected and Actual Investment	(9,893)
- Change of Assumptions	(6,582)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,582)
Pension Expense/(Income)	47,345
Contributions	(25,046)
Total Activity in FY 2024	13,529
Net Pension Liability as of June 30, 2024	\$134,232

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,046

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,150
2026	16,327
2027	5,667
2028	(1,098)
2029	0
Thereafter	0
Total	\$26,046

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$213,851	\$134,232	\$68,030

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1343000
 Submission Unit Name: CITY OF FRANKFORT

Wages: \$2,664,342 Proportionate Share: 0.0003967

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,476,320	\$1,599,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$163,887	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	211,725	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,531	39,042
Total	\$387,143	\$39,042

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$534,605
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,598)
Total	\$532,007

PERF Net Pension Liability - Unaudited

CITY OF FRANKFORT - 1343000

Net Pension Liability as of June 30, 2023	\$1,476,320
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	133,682
- Net Difference Between Projected and Actual Investment	(126,652)
- Change of Assumptions	(80,507)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,739)
Pension Expense/(Income)	532,007
Contributions	(288,019)
Total Activity in FY 2024	122,772
Net Pension Liability as of June 30, 2024	\$1,599,092

Supplemental Information

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

\$288,019

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$58,327
2026	242,463
2027	60,392
2028	(13,081)
2029	0
Thereafter	0
Total	\$348,101

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,547,583	\$1,599,092	\$810,440

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1344000
 Submission Unit Name: CITY OF BUTLER

Wages: \$644,610 Proportionate Share: 0.0000960

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$367,757	\$386,975

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,660	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	51,237	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,913	22,136
Total	\$95,810	\$22,136

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$129,373
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,264)
Total	\$114,109

PERF Net Pension Liability - Unaudited

CITY OF BUTLER - 1344000

Net Pension Liability as of June 30, 2023	\$367,757
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,136
- Net Difference Between Projected and Actual Investment	(33,054)
- Change of Assumptions	(20,054)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,723)
Pension Expense/(Income)	114,109
Contributions	(72,196)
Total Activity in FY 2024	19,218
Net Pension Liability as of June 30, 2024	\$386,975

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,196

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$9,030
2026	54,113
2027	13,697
2028	(3,166)
2029	0
Thereafter	0
Total	\$73,674

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$616,506	\$386,975	\$196,124

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1345000
 Submission Unit Name: PLAINFIELD COMMUNITY SCHOOL CORPORATION

Wages: \$10,426,337 Proportionate Share: 0.0015523

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,343,059	\$6,257,298

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$641,297	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	828,488	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	124,820	51,230
Total	\$1,594,605	\$51,230

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,091,927
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,855
Total	\$2,128,782

PERF Net Pension Liability - Unaudited

PLAINFIELD COMMUNITY SCHOOL CORPORATION - 1345000

Net Pension Liability as of June 30, 2023	\$5,343,059
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	531,980
- Net Difference Between Projected and Actual Investment	(396,156)
- Change of Assumptions	(291,368)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	98,680
Pension Expense/(Income)	2,128,782
Contributions	(1,157,679)
Total Activity in FY 2024	914,239
Net Pension Liability as of June 30, 2024	\$6,257,298

Supplemental Information

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

\$1,157,679

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$284,245
2026	1,010,368
2027	299,945
2028	(51,183)
2029	0
Thereafter	0
Total	\$1,543,375

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,968,773	\$6,257,298	\$3,171,279

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1346000
 Submission Unit Name: TOWN OF KINGSFORD HEIGHTS

Wages: \$399,955 Proportionate Share: 0.0000595

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$238,583	\$239,844

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,581	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	31,756	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,648	22,940
Total	\$64,985	\$22,940

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,184
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,628)
Total	\$77,556

PERF Net Pension Liability - Unaudited

TOWN OF KINGSFORD HEIGHTS - 1346000

Net Pension Liability as of June 30, 2023	\$238,583
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,700
- Net Difference Between Projected and Actual Investment	(22,928)
- Change of Assumptions	(13,010)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,262)
Pension Expense/(Income)	77,556
Contributions	(44,795)
Total Activity in FY 2024	1,261
Net Pension Liability as of June 30, 2024	\$239,844

Supplemental Information

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

\$44,795

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$6,860
2026	30,067
2027	7,081
2028	(1,963)
2029	0
Thereafter	0
Total	\$42,045

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$382,105	\$239,844	\$121,556

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1347000
 Submission Unit Name: TOWN OF DARLINGTON

Wages: \$225,182 Proportionate Share: 0.0000335

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$124,233	\$135,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,840	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,879	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,607	5,670
Total	\$33,326	\$5,670

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,146
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,536)
Total	\$42,610

PERF Net Pension Liability - Unaudited

TOWN OF DARLINGTON - 1347000

Net Pension Liability as of June 30, 2023	\$124,233
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,298
- Net Difference Between Projected and Actual Investment	(10,595)
- Change of Assumptions	(6,775)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(513)
Pension Expense/(Income)	42,610
Contributions	(25,220)
Total Activity in FY 2024	10,805
Net Pension Liability as of June 30, 2024	\$135,038

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,220

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$3,784
2026	19,649
2027	5,328
2028	(1,105)
2029	0
Thereafter	0
Total	\$27,656

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$215,135	\$135,038	\$68,439

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1348000

Submission Unit Name: PARKE COUNTY

Wages: \$4,303,271

Proportionate Share:

0.0006407

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,219,951	\$2,582,652

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$264,690	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	341,952	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,974	13,516
Total	\$650,616	\$13,516

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$863,427
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,300
Total	\$877,727

PERF Net Pension Liability - Unaudited

PARKE COUNTY - 1348000

Net Pension Liability as of June 30, 2023	\$2,219,951
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	219,271
- Net Difference Between Projected and Actual Investment	(166,867)
- Change of Assumptions	(121,058)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,255
Pension Expense/(Income)	877,727
Contributions	(478,627)
Total Activity in FY 2024	362,701
Net Pension Liability as of June 30, 2024	\$2,582,652

Supplemental Information

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

\$478,627

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$115,672
2026	420,552
2027	122,002
2028	(21,126)
2029	0
Thereafter	0
Total	\$637,100

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,114,535	\$2,582,652	\$1,308,921

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1349000
 Submission Unit Name: HAMILTON SOUTHEASTERN SCHOOLS

Wages: \$26,588,807 Proportionate Share: 0.0039586

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$14,272,627	\$15,957,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,635,404	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,112,769	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	163,948	197,758
Total	\$3,912,121	\$197,758

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,334,732
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(98,595)
Total	\$5,236,137

PERF Net Pension Liability - Unaudited

HAMILTON SOUTHEASTERN SCHOOLS - 1349000

Net Pension Liability as of June 30, 2023	\$14,272,627
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,343,391
- Net Difference Between Projected and Actual Investment	(1,158,556)
- Change of Assumptions	(778,315)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,392
Pension Expense/(Income)	5,236,137
Contributions	(2,965,619)
Total Activity in FY 2024	1,684,430
Net Pension Liability as of June 30, 2024	\$15,957,057

Supplemental Information

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

\$2,965,619

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$666,275
2026	2,497,309
2027	681,303
2028	(130,524)
2029	0
Thereafter	0
Total	\$3,714,363

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,421,881	\$15,957,057	\$8,087,241

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1350000
 Submission Unit Name: COVINGTON COMMUNITY SCHOOL

Wages: \$2,571,262 Proportionate Share: 0.0003828

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,258,208	\$1,543,061

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$158,145	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	204,307	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	110,203	0
Total	\$472,655	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$515,873
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	90,025
Total	\$605,898

PERF Net Pension Liability - Unaudited

COVINGTON COMMUNITY SCHOOL - 1350000

Net Pension Liability as of June 30, 2023	\$1,258,208
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	132,402
- Net Difference Between Projected and Actual Investment	(84,078)
- Change of Assumptions	(68,613)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,775)
Pension Expense/(Income)	605,898
Contributions	(287,981)
Total Activity in FY 2024	284,853
Net Pension Liability as of June 30, 2024	\$1,543,061

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$287,981

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$127,577
2026	275,346
2027	82,353
2028	(12,621)
2029	0
Thereafter	0
Total	\$472,655

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,458,318	\$1,543,061	\$782,043

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1351000
 Submission Unit Name: MORGAN CO PUBLIC LIBRARY

Wages: \$772,772 Proportionate Share: 0.0001151

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$403,756	\$463,966

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,551	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	61,431	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,256	15,519
Total	\$110,238	\$15,519

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$155,112
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,224)
Total	\$145,888

PERF Net Pension Liability - Unaudited

MORGAN CO PUBLIC LIBRARY - 1351000

Net Pension Liability as of June 30, 2023	\$403,756
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,290
- Net Difference Between Projected and Actual Investment	(31,111)
- Change of Assumptions	(22,018)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,534
Pension Expense/(Income)	145,888
Contributions	(81,373)
Total Activity in FY 2024	60,210
Net Pension Liability as of June 30, 2024	\$463,966

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,373

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$10,108
2026	68,030
2027	20,376
2028	(3,795)
2029	0
Thereafter	0
Total	\$94,719

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$739,165	\$463,966	\$235,144

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1352000
 Submission Unit Name: CITY OF SHELBYVILLE

Wages: \$5,565,092 Proportionate Share: 0.0008285

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,986,875	\$3,339,671

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$342,276	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	442,184	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,134	43,726
Total	\$820,594	\$43,726

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,116,512
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,148)
Total	\$1,108,364

PERF Net Pension Liability - Unaudited

CITY OF SHELBYVILLE - 1352000

Net Pension Liability as of June 30, 2023	\$2,986,875
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	281,166
- Net Difference Between Projected and Actual Investment	(242,416)
- Change of Assumptions	(162,880)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,257)
Pension Expense/(Income)	1,108,364
Contributions	(621,181)
Total Activity in FY 2024	352,796
Net Pension Liability as of June 30, 2024	\$3,339,671

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$621,181

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$139,824
2026	521,641
2027	142,719
2028	(27,316)
2029	0
Thereafter	0
Total	\$776,868

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,320,575	\$3,339,671	\$1,692,588

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1353000
 Submission Unit Name: GARY MUNICIPAL AIRPORT AUTHORITY

Wages: \$1,568,562 Proportionate Share: 0.0002335

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$612,692	\$941,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,465	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	124,623	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	297,077	27,700
Total	\$518,165	\$27,700

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$314,672
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	139,429
Total	\$454,101

PERF Net Pension Liability - Unaudited

GARY MUNICIPAL AIRPORT AUTHORITY - 1353000

Net Pension Liability as of June 30, 2023	\$612,692
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,930
- Net Difference Between Projected and Actual Investment	(15,808)
- Change of Assumptions	(33,411)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,813)
Pension Expense/(Income)	454,101
Contributions	(158,456)
Total Activity in FY 2024	328,543
Net Pension Liability as of June 30, 2024	\$941,235

Supplemental Information

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

\$158,456

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$178,357
2026	252,253
2027	67,553
2028	(7,698)
2029	0
Thereafter	0
Total	\$490,465

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,499,522	\$941,235	\$477,030

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1354000
 Submission Unit Name: JEFFERSON TOWNSHIP, GRANT COUNTY

Wages: \$5,300 Proportionate Share: 0.0000008

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,823	\$3,225

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$331	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	427	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44	160
Total	\$802	\$160

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,078
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(116)
Total	\$962

PERF Net Pension Liability - Unaudited

JEFFERSON TOWNSHIP, GRANT COUNTY - 1354000

Net Pension Liability as of June 30, 2023	\$2,823
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	273
- Net Difference Between Projected and Actual Investment	(220)
- Change of Assumptions	(154)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135
Pension Expense/(Income)	962
Contributions	(594)
Total Activity in FY 2024	402
Net Pension Liability as of June 30, 2024	\$3,225

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$41
2026	481
2027	145
2028	(25)
2029	0
Thereafter	0
Total	\$642

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,138	\$3,225	\$1,634

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1355000
 Submission Unit Name: OHIO TOWNSHIP PUBLIC LIBRARY SYSTEM

Wages: \$1,156,779 Proportionate Share: 0.0001722

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$599,281	\$694,136

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,140	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	91,906	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,139	6,714
Total	\$207,185	\$6,714

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$232,062
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,720
Total	\$244,782

PERF Net Pension Liability - Unaudited

OHIO TOWNSHIP PUBLIC LIBRARY SYSTEM - 1355000

Net Pension Liability as of June 30, 2023	\$599,281
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,879
- Net Difference Between Projected and Actual Investment	(45,451)
- Change of Assumptions	(32,680)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,364)
Pension Expense/(Income)	244,782
Contributions	(127,311)
Total Activity in FY 2024	94,855
Net Pension Liability as of June 30, 2024	\$694,136

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,311

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$47,318
2026	126,644
2027	32,187
2028	(5,678)
2029	0
Thereafter	0
Total	\$200,471

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,105,858	\$694,136	\$351,797

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1356000
 Submission Unit Name: BLUE RIVER VALLEY SCHOOLS

Wages: \$1,035,840 Proportionate Share: 0.0001542

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$534,694	\$621,578

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,704	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	82,299	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,774	8,629
Total	\$159,777	\$8,629

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$207,805
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,495
Total	\$213,300

PERF Net Pension Liability - Unaudited

BLUE RIVER VALLEY SCHOOLS - 1356000

Net Pension Liability as of June 30, 2023	\$534,694
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,764
- Net Difference Between Projected and Actual Investment	(40,254)
- Change of Assumptions	(29,158)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,246
Pension Expense/(Income)	213,300
Contributions	(116,014)
Total Activity in FY 2024	86,884
Net Pension Liability as of June 30, 2024	\$621,578

Supplemental Information

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

\$116,014

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$28,116
2026	98,649
2027	29,467
2028	(5,084)
2029	0
Thereafter	0
Total	\$151,148

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$990,263	\$621,578	\$315,024

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1357000

Submission Unit Name: BLOOMFIELD TOWNSHIP, LAGRANGE COUNTY

Wages: \$30,000

Proportionate Share: 0.0000045

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$16,235	\$18,139

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,859	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,402	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	4,914
Total	\$4,261	\$4,914

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,064
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,702)
Total	\$2,362

PERF Net Pension Liability - Unaudited

BLOOMFIELD TOWNSHIP, LAGRANGE COUNTY - 1357000

Net Pension Liability as of June 30, 2023	\$16,235
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,527
- Net Difference Between Projected and Actual Investment	(1,319)
- Change of Assumptions	(885)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	219
Pension Expense/(Income)	2,362
Contributions	0
Total Activity in FY 2024	1,904
Net Pension Liability as of June 30, 2024	\$18,139

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$1,919)
2026	1,285
2027	129
2028	(148)
2029	0
Thereafter	0
Total	(\$653)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,899	\$18,139	\$9,193

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1358000
 Submission Unit Name: SOUTHWESTERN CONSOLIDATED SCHOOLS OF SHELBY COUNTY

Wages: \$563,425 Proportionate Share: 0.0000839

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$344,463	\$338,200

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,661	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	44,779	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,458	27,416
Total	\$82,898	\$27,416

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$113,066
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,378)
Total	\$103,688

PERF Net Pension Liability - Unaudited

SOUTHWESTERN CONSOLIDATED SCHOOLS OF SHELBY COUNTY - 1358000

Net Pension Liability as of June 30, 2023	\$344,463
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,613
- Net Difference Between Projected and Actual Investment	(34,173)
- Change of Assumptions	(18,784)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,504)
Pension Expense/(Income)	103,688
Contributions	(63,103)
Total Activity in FY 2024	(6,263)
Net Pension Liability as of June 30, 2024	\$338,200

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,103

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,019
2026	44,330
2027	8,899
2028	(2,766)
2029	0
Thereafter	0
Total	\$55,482

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$538,801	\$338,200	\$171,404

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1359000

Submission Unit Name: VAN BUREN TOWNSHIP, MONROE COUNTY

Wages: \$105,481

Proportionate Share:

0.0000157

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$56,116	\$63,286

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,486	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	8,379	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	654	47,831
Total	\$15,519	\$47,831

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,158
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(114,745)
Total	(\$93,587)

PERF Net Pension Liability - Unaudited

VAN BUREN TOWNSHIP, MONROE COUNTY - 1359000

Net Pension Liability as of June 30, 2023	\$56,116
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,338
- Net Difference Between Projected and Actual Investment	(4,483)
- Change of Assumptions	(3,060)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	114,776
Pension Expense/(Income)	(93,587)
Contributions	(11,814)
Total Activity in FY 2024	7,170
Net Pension Liability as of June 30, 2024	\$63,286

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,814

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$43,880)
2026	9,310
2027	2,775
2028	(517)
2029	0
Thereafter	0
Total	(\$32,312)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$100,824	\$63,286	\$32,074

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1360000

Submission Unit Name: SOUTHWEST PARKE COMMUNITY SCHOOL CORPORATION

Wages: \$764,508

Proportionate Share: 0.0001138

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$437,284	\$458,726

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,014	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	60,737	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,494	29,804
Total	\$113,245	\$29,804

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$153,360
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,044)
Total	\$147,316

PERF Net Pension Liability - Unaudited

SOUTHWEST PARKE COMMUNITY SCHOOL CORPORATION - 1360000

Net Pension Liability as of June 30, 2023	\$437,284
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,067
- Net Difference Between Projected and Actual Investment	(39,490)
- Change of Assumptions	(23,846)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,980)
Pension Expense/(Income)	147,316
Contributions	(85,625)
Total Activity in FY 2024	21,442
Net Pension Liability as of June 30, 2024	\$458,726

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,625

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$8,351
2026	62,777
2027	16,065
2028	(3,752)
2029	0
Thereafter	0
Total	\$83,441

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$730,816	\$458,726	\$232,488

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1361000
 Submission Unit Name: WEST WASHINGTON SCHOOL CORPORATION

Wages: \$1,745,335 Proportionate Share: 0.0002598

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$864,687	\$1,047,250

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$107,330	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	138,659	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,522	0
Total	\$293,511	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$350,115
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,003
Total	\$363,118

PERF Net Pension Liability - Unaudited

WEST WASHINGTON SCHOOL CORPORATION - 1361000

Net Pension Liability as of June 30, 2023	\$864,687
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89,639
- Net Difference Between Projected and Actual Investment	(59,530)
- Change of Assumptions	(47,153)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,205
Pension Expense/(Income)	363,118
Contributions	(193,716)
Total Activity in FY 2024	182,563
Net Pension Liability as of June 30, 2024	\$1,047,250

Supplemental Information

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

\$193,716

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$65,780
2026	182,170
2027	54,129
2028	(8,568)
2029	0
Thereafter	0
Total	\$293,511

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,668,419	\$1,047,250	\$530,760

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1362000
 Submission Unit Name: WEST CENTRAL SCHOOL CORPORATION

Wages: \$1,716,675 Proportionate Share: 0.0002556

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$919,392	\$1,030,320

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$105,595	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	136,418	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,937	33,039
Total	\$280,950	\$33,039

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$344,454
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,626
Total	\$371,080

PERF Net Pension Liability - Unaudited

WEST CENTRAL SCHOOL CORPORATION - 1362000

Net Pension Liability as of June 30, 2023	\$919,392
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86,785
- Net Difference Between Projected and Actual Investment	(74,309)
- Change of Assumptions	(50,136)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,225)
Pension Expense/(Income)	371,080
Contributions	(192,267)
Total Activity in FY 2024	110,928
Net Pension Liability as of June 30, 2024	\$1,030,320

Supplemental Information

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

\$192,267

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$58,462
2026	153,448
2027	44,428
2028	(8,427)
2029	0
Thereafter	0
Total	\$247,911

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,641,447	\$1,030,320	\$522,179

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1363000
 Submission Unit Name: TOWN OF GASTON

Wages: \$141,311 Proportionate Share: 0.0000210

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$58,940	\$84,651

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,676	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,208	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,622	4,916
Total	\$28,506	\$4,916

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,300
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,012
Total	\$36,312

PERF Net Pension Liability - Unaudited

TOWN OF GASTON - 1363000

Net Pension Liability as of June 30, 2023	\$58,940
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,470
- Net Difference Between Projected and Actual Investment	(2,301)
- Change of Assumptions	(3,214)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,271
Pension Expense/(Income)	36,312
Contributions	(15,827)
Total Activity in FY 2024	25,711
Net Pension Liability as of June 30, 2024	\$84,651

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,827

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$3,865
2026	14,551
2027	5,866
2028	(692)
2029	0
Thereafter	0
Total	\$23,590

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$134,861	\$84,651	\$42,902

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1364000
 Submission Unit Name: NORTHEASTERN WAYNE SCHOOLS

Wages: \$2,335,121 Proportionate Share: 0.0003477

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,194,680	\$1,401,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$143,644	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	185,573	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,590	0
Total	\$403,807	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$468,571
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,136
Total	\$529,707

PERF Net Pension Liability - Unaudited

NORTHEASTERN WAYNE SCHOOLS - 1364000

Net Pension Liability as of June 30, 2023	\$1,194,680
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	119,201
- Net Difference Between Projected and Actual Investment	(88,251)
- Change of Assumptions	(65,148)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,082)
Pension Expense/(Income)	529,707
Contributions	(261,534)
Total Activity in FY 2024	206,893
Net Pension Liability as of June 30, 2024	\$1,401,573

Supplemental Information

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

\$261,534

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$106,232
2026	241,148
2027	67,892
2028	(11,465)
2029	0
Thereafter	0
Total	\$403,807

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,232,908	\$1,401,573	\$710,335

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1365000
 Submission Unit Name: LOST RIVER CAREER COOPERATIVE

Wages: \$44,065 Proportionate Share: 0.0000066

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$34,235	\$26,604

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,727	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,523	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,067	5,561
Total	\$8,317	\$5,561

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,894
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(480)
Total	\$8,414

PERF Net Pension Liability - Unaudited

LOST RIVER CAREER COOPERATIVE - 1365000

Net Pension Liability as of June 30, 2023	\$34,235
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,027
- Net Difference Between Projected and Actual Investment	(4,324)
- Change of Assumptions	(1,867)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,946)
Pension Expense/(Income)	8,414
Contributions	(4,935)
Total Activity in FY 2024	(7,631)
Net Pension Liability as of June 30, 2024	\$26,604

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,935

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$382
2026	2,847
2027	(257)
2028	(216)
2029	0
Thereafter	0
Total	\$2,756

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,385	\$26,604	\$13,484

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1366000
 Submission Unit Name: CITY OF FRANKLIN

Wages: \$5,021,805 Proportionate Share: 0.0007477

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,702,764	\$3,013,967

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$308,895	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	399,060	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,289	32,468
Total	\$738,244	\$32,468

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,007,624
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,640)
Total	\$996,984

PERF Net Pension Liability - Unaudited

CITY OF FRANKLIN - 1366000

Net Pension Liability as of June 30, 2023	\$2,702,764
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	253,597
- Net Difference Between Projected and Actual Investment	(220,421)
- Change of Assumptions	(147,387)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,622)
Pension Expense/(Income)	996,984
Contributions	(547,948)
Total Activity in FY 2024	311,203
Net Pension Liability as of June 30, 2024	\$3,013,967

Supplemental Information

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

\$547,948

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$132,119
2026	472,885
2027	125,425
2028	(24,653)
2029	0
Thereafter	0
Total	\$705,776

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,801,683	\$3,013,967	\$1,527,517

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1367000
 Submission Unit Name: MADISON TOWNSHIP, JEFFERSON COUNTY

Wages: \$47,908 Proportionate Share: 0.0000071

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$25,764	\$28,620

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,933	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,789	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	311	1,007
Total	\$7,033	\$1,007

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,568
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(894)
Total	\$8,674

PERF Net Pension Liability - Unaudited

MADISON TOWNSHIP, JEFFERSON COUNTY - 1367000

Net Pension Liability as of June 30, 2023	\$25,764
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,406
- Net Difference Between Projected and Actual Investment	(2,116)
- Change of Assumptions	(1,405)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	663
Pension Expense/(Income)	8,674
Contributions	(5,366)
Total Activity in FY 2024	2,856
Net Pension Liability as of June 30, 2024	\$28,620

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,366

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$771
2026	4,282
2027	1,208
2028	(235)
2029	0
Thereafter	0
Total	\$6,026

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$45,596	\$28,620	\$14,505

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1369000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF MARTINSVILLE

Wages: \$7,813,754 Proportionate Share: 0.0011633

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,996,618	\$4,689,245

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$480,590	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	620,872	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	141,574	5,268
Total	\$1,243,036	\$5,268

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,567,699
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	112,850
Total	\$1,680,549

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF MARTINSVILLE - 1369000

Net Pension Liability as of June 30, 2023	\$3,996,618
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	398,821
- Net Difference Between Projected and Actual Investment	(295,164)
- Change of Assumptions	(217,943)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,133)
Pension Expense/(Income)	1,680,549
Contributions	(862,503)
Total Activity in FY 2024	692,627
Net Pension Liability as of June 30, 2024	\$4,689,245

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$862,503

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$257,877
2026	793,442
2027	224,807
2028	(38,358)
2029	0
Thereafter	0
Total	\$1,237,768

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,470,640	\$4,689,245	\$2,376,569

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1370000
 Submission Unit Name: CROTHERSVILLE COMMUNITY SCHOOLS

Wages: \$617,584 Proportionate Share: 0.0000919

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$280,935	\$370,448

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,966	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	49,049	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,825	7,318
Total	\$116,840	\$7,318

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$123,847
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,391
Total	\$128,238

PERF Net Pension Liability - Unaudited

CROTHERSVILLE COMMUNITY SCHOOLS - 1370000

Net Pension Liability as of June 30, 2023	\$280,935
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,218
- Net Difference Between Projected and Actual Investment	(15,342)
- Change of Assumptions	(15,320)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,888
Pension Expense/(Income)	128,238
Contributions	(69,169)
Total Activity in FY 2024	89,513
Net Pension Liability as of June 30, 2024	\$370,448

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,169

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$24,987
2026	64,974
2027	22,591
2028	(3,030)
2029	0
Thereafter	0
Total	\$109,522

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$590,176	\$370,448	\$187,748

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1371000
 Submission Unit Name: TOWN OF ROME CITY

Wages: \$433,289 Proportionate Share: 0.0000645

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$241,054	\$259,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,647	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	34,425	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,772	9,430
Total	\$69,844	\$9,430

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,922
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	654
Total	\$87,576

PERF Net Pension Liability - Unaudited

TOWN OF ROME CITY - 1371000

Net Pension Liability as of June 30, 2023	\$241,054
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,715
- Net Difference Between Projected and Actual Investment	(20,825)
- Change of Assumptions	(13,145)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,847)
Pension Expense/(Income)	87,576
Contributions	(48,529)
Total Activity in FY 2024	18,945
Net Pension Liability as of June 30, 2024	\$259,999

Supplemental Information

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

\$48,529

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$10,993
2026	41,541
2027	10,006
2028	(2,126)
2029	0
Thereafter	0
Total	\$60,414

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$414,215	\$259,999	\$131,771

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1372000
 Submission Unit Name: WAYNE TOWNSHIP, MARION COUNTY

Wages: \$4,355,825 Proportionate Share: 0.0006485

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,116,049	\$2,614,094

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$267,913	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	346,115	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,854	420,469
Total	\$667,882	\$420,469

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$873,939
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(116,636)
Total	\$757,303

PERF Net Pension Liability - Unaudited

WAYNE TOWNSHIP, MARION COUNTY - 1372000

Net Pension Liability as of June 30, 2023	\$3,116,049
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	204,160
- Net Difference Between Projected and Actual Investment	(368,092)
- Change of Assumptions	(169,924)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(437,550)
Pension Expense/(Income)	757,303
Contributions	(487,852)
Total Activity in FY 2024	(501,955)
Net Pension Liability as of June 30, 2024	\$2,614,094

Supplemental Information

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

\$487,852

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$16,651)
2026	277,031
2027	8,416
2028	(21,383)
2029	0
Thereafter	0
Total	\$247,413

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,164,626	\$2,614,094	\$1,324,856

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1373000

Submission Unit Name: FORTVILLE-VERNON TOWNSHIP PUBLIC LIBRARY

Wages: \$141,153

Proportionate Share:

0.0000210

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$81,881	\$84,651

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,676	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,208	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,198	6,132
Total	\$24,082	\$6,132

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,300
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,684)
Total	\$26,616

PERF Net Pension Liability - Unaudited

FORTVILLE-VERNON TOWNSHIP PUBLIC LIBRARY - 1373000

Net Pension Liability as of June 30, 2023	\$81,881
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,001
- Net Difference Between Projected and Actual Investment	(7,559)
- Change of Assumptions	(4,465)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,014)
Pension Expense/(Income)	26,616
Contributions	(15,809)
Total Activity in FY 2024	2,770
Net Pension Liability as of June 30, 2024	\$84,651

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,809

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$4,480
2026	11,355
2027	2,807
2028	(692)
2029	0
Thereafter	0
Total	\$17,950

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$134,861	\$84,651	\$42,902

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1374000
 Submission Unit Name: TOWN OF LAPEL

Wages: \$744,199 Proportionate Share: 0.0001108

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$449,284	\$446,633

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,774	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	59,136	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,607	31,374
Total	\$106,517	\$31,374

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$149,318
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,551)
Total	\$143,767

PERF Net Pension Liability - Unaudited

TOWN OF LAPEL - 1374000

Net Pension Liability as of June 30, 2023	\$449,284
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,582
- Net Difference Between Projected and Actual Investment	(43,841)
- Change of Assumptions	(24,500)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,966)
Pension Expense/(Income)	143,767
Contributions	(81,693)
Total Activity in FY 2024	(2,651)
Net Pension Liability as of June 30, 2024	\$446,633

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,693

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$6,400
2026	60,209
2027	12,188
2028	(3,654)
2029	0
Thereafter	0
Total	\$75,143

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$711,551	\$446,633	\$226,359

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1375000
 Submission Unit Name: NORTHEAST DUBOIS COUNTY SCHOOL CORPORATION

Wages: \$1,394,876 Proportionate Share: 0.0002077

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$782,100	\$837,236

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,806	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	110,853	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,466	32,144
Total	\$213,125	\$32,144

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$279,903
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,884)
Total	\$275,019

PERF Net Pension Liability - Unaudited

NORTHEAST DUBOIS COUNTY SCHOOL CORPORATION - 1375000

Net Pension Liability as of June 30, 2023	\$782,100
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,804
- Net Difference Between Projected and Actual Investment	(68,407)
- Change of Assumptions	(42,649)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,406)
Pension Expense/(Income)	275,019
Contributions	(156,225)
Total Activity in FY 2024	55,136
Net Pension Liability as of June 30, 2024	\$837,236

Supplemental Information

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

\$156,225

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$33,308
2026	123,081
2027	31,441
2028	(6,849)
2029	0
Thereafter	0
Total	\$180,981

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,333,836	\$837,236	\$424,322

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1376000
 Submission Unit Name: KNOX COUNTY HOUSING AUTHORITY

Wages: \$194,005 Proportionate Share: 0.0000289

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$115,409	\$116,495

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,939	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	15,424	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,583	8,783
Total	\$28,946	\$8,783

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,947
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(349)
Total	\$38,598

PERF Net Pension Liability - Unaudited

KNOX COUNTY HOUSING AUTHORITY - 1376000

Net Pension Liability as of June 30, 2023	\$115,409
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,578
- Net Difference Between Projected and Actual Investment	(11,028)
- Change of Assumptions	(6,293)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,040)
Pension Expense/(Income)	38,598
Contributions	(21,729)
Total Activity in FY 2024	1,086
Net Pension Liability as of June 30, 2024	\$116,495

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,729

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,097
2026	15,523
2027	3,496
2028	(953)
2029	0
Thereafter	0
Total	\$20,163

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$185,594	\$116,495	\$59,041

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1377000
 Submission Unit Name: TOWN OF CORYDON

Wages: \$1,810,132 Proportionate Share: 0.0002695

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$933,156	\$1,086,350

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,338	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	143,837	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,374	17,149
Total	\$282,549	\$17,149

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$363,187
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,236)
Total	\$355,951

PERF Net Pension Liability - Unaudited

TOWN OF CORYDON - 1377000

Net Pension Liability as of June 30, 2023	\$933,156
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	92,246
- Net Difference Between Projected and Actual Investment	(70,045)
- Change of Assumptions	(50,887)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,499
Pension Expense/(Income)	355,951
Contributions	(198,570)
Total Activity in FY 2024	153,194
Net Pension Liability as of June 30, 2024	\$1,086,350

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$198,570

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$52,681
2026	170,729
2027	50,876
2028	(8,886)
2029	0
Thereafter	0
Total	\$265,400

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,730,712	\$1,086,350	\$550,576

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1378000
 Submission Unit Name: TOWN OF HUNTERTOWN

Wages: \$866,083 Proportionate Share: 0.0001289

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$450,343	\$519,594

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,252	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	68,796	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,549	59,423
Total	\$158,597	\$59,423

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$173,710
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,356
Total	\$190,066

PERF Net Pension Liability - Unaudited

TOWN OF HUNTERTOWN - 1378000

Net Pension Liability as of June 30, 2023	\$450,343
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,038
- Net Difference Between Projected and Actual Investment	(34,424)
- Change of Assumptions	(24,558)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,525)
Pension Expense/(Income)	190,066
Contributions	(96,346)
Total Activity in FY 2024	69,251
Net Pension Liability as of June 30, 2024	\$519,594

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,346

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$18,260
2026	61,106
2027	24,059
2028	(4,251)
2029	0
Thereafter	0
Total	\$99,174

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$827,788	\$519,594	\$263,337

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1379000
 Submission Unit Name: BROWNSBURG COMMUNITY SCHOOL CORPORATION

Wages: \$18,374,438 Proportionate Share: 0.0027356

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$10,233,304	\$11,027,162

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,130,150	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,460,034	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	429,162	294,005
Total	\$3,019,346	\$294,005

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,686,579
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	129,727
Total	\$3,816,306

PERF Net Pension Liability - Unaudited

BROWNSBURG COMMUNITY SCHOOL CORPORATION - 1379000

Net Pension Liability as of June 30, 2023	\$10,233,304
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	920,780
- Net Difference Between Projected and Actual Investment	(885,467)
- Change of Assumptions	(558,042)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(442,366)
Pension Expense/(Income)	3,816,306
Contributions	(2,057,353)
Total Activity in FY 2024	793,858
Net Pension Liability as of June 30, 2024	\$11,027,162

Supplemental Information

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

\$2,057,353

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$616,695
2026	1,775,798
2027	423,046
2028	(90,198)
2029	0
Thereafter	0
Total	\$2,725,341

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,567,852	\$11,027,162	\$5,588,707

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1380000
 Submission Unit Name: CITY OF PETERSBURG

Wages: \$629,736 Proportionate Share: 0.0000938

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$382,933	\$378,106

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,751	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	50,063	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,949	30,250
Total	\$92,763	\$30,250

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,408
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,815)
Total	\$111,593

PERF Net Pension Liability - Unaudited

CITY OF PETERSBURG - 1380000

Net Pension Liability as of June 30, 2023	\$382,933
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,916
- Net Difference Between Projected and Actual Investment	(37,706)
- Change of Assumptions	(20,882)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,218)
Pension Expense/(Income)	111,593
Contributions	(70,530)
Total Activity in FY 2024	(4,827)
Net Pension Liability as of June 30, 2024	\$378,106

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,530

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$4,085
2026	51,287
2027	10,234
2028	(3,093)
2029	0
Thereafter	0
Total	\$62,513

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$602,378	\$378,106	\$191,629

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1381000
 Submission Unit Name: WASHINGTON TOWNSHIP, MARION COUNTY

Wages: \$646,039 Proportionate Share: 0.0000962

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$370,580	\$387,781

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,743	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	51,343	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,112	29,832
Total	\$93,198	\$29,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$129,642
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,088)
Total	\$116,554

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, MARION COUNTY - 1381000

Net Pension Liability as of June 30, 2023	\$370,580
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,161
- Net Difference Between Projected and Actual Investment	(33,595)
- Change of Assumptions	(20,208)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,568)
Pension Expense/(Income)	116,554
Contributions	(57,143)
Total Activity in FY 2024	17,201
Net Pension Liability as of June 30, 2024	\$387,781

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,143

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,897
2026	50,100
2027	10,541
2028	(3,172)
2029	0
Thereafter	0
Total	\$63,366

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$617,790	\$387,781	\$196,532

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1384000
 Submission Unit Name: CITY OF MITCHELL

Wages: \$1,199,385 Proportionate Share: 0.0001786

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$611,281	\$719,934

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,784	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	95,322	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,425	4,650
Total	\$185,531	\$4,650

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$240,687
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,783)
Total	\$237,904

PERF Net Pension Liability - Unaudited

CITY OF MITCHELL - 1384000

Net Pension Liability as of June 30, 2023	\$611,281
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,277
- Net Difference Between Projected and Actual Investment	(44,785)
- Change of Assumptions	(33,334)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,052
Pension Expense/(Income)	237,904
Contributions	(129,461)
Total Activity in FY 2024	108,653
Net Pension Liability as of June 30, 2024	\$719,934

Supplemental Information

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

\$129,461

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$32,850
2026	119,664
2027	34,256
2028	(5,889)
2029	0
Thereafter	0
Total	\$180,881

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,146,958	\$719,934	\$364,872

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1385000
 Submission Unit Name: HENRY TOWNSHIP, HENRY COUNTY

Wages: \$187,244 Proportionate Share: 0.0000279

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$75,528	\$112,464

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,526	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	14,891	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,730	2,403
Total	\$39,147	\$2,403

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,599
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,716
Total	\$42,315

PERF Net Pension Liability - Unaudited

HENRY TOWNSHIP, HENRY COUNTY - 1385000

Net Pension Liability as of June 30, 2023	\$75,528
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,981
- Net Difference Between Projected and Actual Investment	(2,420)
- Change of Assumptions	(4,119)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,150
Pension Expense/(Income)	42,315
Contributions	(20,971)
Total Activity in FY 2024	36,936
Net Pension Liability as of June 30, 2024	\$112,464

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,971

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$8,044
2026	21,468
2027	8,152
2028	(920)
2029	0
Thereafter	0
Total	\$36,744

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$179,172	\$112,464	\$56,998

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1386000
 Submission Unit Name: CITY OF GREENFIELD

Wages: \$8,500,347 Proportionate Share: 0.0012655

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,505,195	\$5,101,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$522,812	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	675,418	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,287	55,072
Total	\$1,237,517	\$55,072

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,705,427
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,709)
Total	\$1,658,718

PERF Net Pension Liability - Unaudited

CITY OF GREENFIELD - 1386000

Net Pension Liability as of June 30, 2023	\$4,505,195
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	430,637
- Net Difference Between Projected and Actual Investment	(357,185)
- Change of Assumptions	(245,677)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,480
Pension Expense/(Income)	1,658,718
Contributions	(940,957)
Total Activity in FY 2024	596,016
Net Pension Liability as of June 30, 2024	\$5,101,211

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$940,957

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$191,089
2026	808,981
2027	224,102
2028	(41,727)
2029	0
Thereafter	0
Total	\$1,182,445

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,126,962	\$5,101,211	\$2,585,359

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1387000
 Submission Unit Name: CITY OF SEYMOUR

Wages: \$4,987,487 Proportionate Share: 0.0007425

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,861,937	\$2,993,006

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$306,747	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	396,284	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,594	132,098
Total	\$747,625	\$132,098

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,000,616
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,103)
Total	\$974,513

PERF Net Pension Liability - Unaudited

CITY OF SEYMOUR - 1387000

Net Pension Liability as of June 30, 2023	\$2,861,937
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	248,193
- Net Difference Between Projected and Actual Investment	(259,680)
- Change of Assumptions	(156,067)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(117,457)
Pension Expense/(Income)	974,513
Contributions	(558,433)
Total Activity in FY 2024	131,069
Net Pension Liability as of June 30, 2024	\$2,993,006

Supplemental Information

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

\$558,433

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$92,990
2026	443,430
2027	103,589
2028	(24,482)
2029	0
Thereafter	0
Total	\$615,527

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,768,288	\$2,993,006	\$1,516,894

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1387001
 Submission Unit Name: FREEMAN MUNICIPAL AIRPORT

Wages: \$261,836 Proportionate Share: 0.0000390

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$152,114	\$157,208

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,112	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	20,815	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,580	11,647
Total	\$40,507	\$11,647

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,558
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,046)
Total	\$51,512

PERF Net Pension Liability - Unaudited

FREEMAN MUNICIPAL AIRPORT - 1387001

Net Pension Liability as of June 30, 2023	\$152,114
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,000
- Net Difference Between Projected and Actual Investment	(14,050)
- Change of Assumptions	(8,295)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,243)
Pension Expense/(Income)	51,512
Contributions	(28,830)
Total Activity in FY 2024	5,094
Net Pension Liability as of June 30, 2024	\$157,208

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,830

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$4,407
2026	20,632
2027	5,107
2028	(1,286)
2029	0
Thereafter	0
Total	\$28,860

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$250,456	\$157,208	\$79,675

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1388000
 Submission Unit Name: HAMILTON LAKE CONSERVANCY DISTRICT

Wages: \$237,206 Proportionate Share: 0.0000353

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$120,703	\$142,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,583	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	18,840	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,243	5,284
Total	\$36,666	\$5,284

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,571
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,321)
Total	\$43,250

PERF Net Pension Liability - Unaudited

HAMILTON LAKE CONSERVANCY DISTRICT - 1388000

Net Pension Liability as of June 30, 2023	\$120,703
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,113
- Net Difference Between Projected and Actual Investment	(8,826)
- Change of Assumptions	(6,582)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,203
Pension Expense/(Income)	43,250
Contributions	(26,567)
Total Activity in FY 2024	21,591
Net Pension Liability as of June 30, 2024	\$142,294

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,567

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$3,015
2026	22,558
2027	6,973
2028	(1,164)
2029	0
Thereafter	0
Total	\$31,382

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$226,694	\$142,294	\$72,116

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1389000

Submission Unit Name: FRANKLIN TOWNSHIP COMMUNITY SCHOOL CORPORATION

Wages: \$13,936,227

Proportionate Share: 0.0020748

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$7,282,075	\$8,363,487

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$857,156	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,107,354	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	188,525	75,370
Total	\$2,153,035	\$75,370

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,796,065
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	126,890
Total	\$2,922,955

PERF Net Pension Liability - Unaudited

FRANKLIN TOWNSHIP COMMUNITY SCHOOL CORPORATION - 1389000

Net Pension Liability as of June 30, 2023	\$7,282,075
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	708,167
- Net Difference Between Projected and Actual Investment	(561,717)
- Change of Assumptions	(397,106)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,352)
Pension Expense/(Income)	2,922,955
Contributions	(1,560,535)
Total Activity in FY 2024	1,081,412
Net Pension Liability as of June 30, 2024	\$8,363,487

Supplemental Information

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

\$1,560,535

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$434,315
2026	1,327,049
2027	384,711
2028	(68,410)
2029	0
Thereafter	0
Total	\$2,077,665

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,324,236	\$8,363,487	\$4,238,722

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1391000
 Submission Unit Name: NORTH MIAMI COMMUNITY SCHOOLS

Wages: \$494,759 Proportionate Share: 0.0000737

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$244,583	\$297,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,447	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	39,335	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,239	0
Total	\$88,021	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99,320
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,460
Total	\$114,780

PERF Net Pension Liability - Unaudited

NORTH MIAMI COMMUNITY SCHOOLS - 1391000

Net Pension Liability as of June 30, 2023	\$244,583
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,443
- Net Difference Between Projected and Actual Investment	(16,724)
- Change of Assumptions	(13,338)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,584)
Pension Expense/(Income)	114,780
Contributions	(55,076)
Total Activity in FY 2024	52,501
Net Pension Liability as of June 30, 2024	\$297,084

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,076

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$21,931
2026	53,046
2027	15,474
2028	(2,430)
2029	0
Thereafter	0
Total	\$88,021

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$473,297	\$297,084	\$150,566

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1393000
 Submission Unit Name: MOORESVILLE CONSOLIDATED SCHOOL CORPORATION

Wages: \$6,064,004 Proportionate Share: 0.0009028

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,221,929	\$3,639,173

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$372,971	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	481,839	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,685	18,117
Total	\$914,495	\$18,117

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,216,641
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,481
Total	\$1,317,122

PERF Net Pension Liability - Unaudited

MOORESVILLE CONSOLIDATED SCHOOL CORPORATION - 1393000

Net Pension Liability as of June 30, 2023	\$3,221,929
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	307,051
- Net Difference Between Projected and Actual Investment	(256,636)
- Change of Assumptions	(175,698)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(112,907)
Pension Expense/(Income)	1,317,122
Contributions	(661,688)
Total Activity in FY 2024	417,244
Net Pension Liability as of June 30, 2024	\$3,639,173

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$661,688

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$189,436
2026	579,728
2027	156,981
2028	(29,767)
2029	0
Thereafter	0
Total	\$896,378

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,797,725	\$3,639,173	\$1,844,380

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1394000
 Submission Unit Name: UNION COUNTY

Wages: \$1,651,012 Proportionate Share: 0.0002458

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$878,451	\$990,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,547	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	131,187	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,996	29,202
Total	\$234,730	\$29,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$331,248
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,191)
Total	\$308,057

PERF Net Pension Liability - Unaudited

UNION COUNTY - 1394000

Net Pension Liability as of June 30, 2023	\$878,451
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,574
- Net Difference Between Projected and Actual Investment	(70,156)
- Change of Assumptions	(47,904)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,156
Pension Expense/(Income)	308,057
Contributions	(178,362)
Total Activity in FY 2024	112,365
Net Pension Liability as of June 30, 2024	\$990,816

Supplemental Information

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

\$178,362

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$22,909
2026	148,490
2027	42,234
2028	(8,105)
2029	0
Thereafter	0
Total	\$205,528

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,578,512	\$990,816	\$502,158

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1395000
 Submission Unit Name: CITY OF LEBANON

Wages: \$2,983,559 Proportionate Share: 0.0004442

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,440,674	\$1,790,563

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$183,511	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	237,077	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	92,977	1,748
Total	\$513,565	\$1,748

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$598,618
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,772
Total	\$660,390

PERF Net Pension Liability - Unaudited

CITY OF LEBANON - 1395000

Net Pension Liability as of June 30, 2023	\$1,440,674
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	154,035
- Net Difference Between Projected and Actual Investment	(93,129)
- Change of Assumptions	(78,563)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,314
Pension Expense/(Income)	660,390
Contributions	(334,158)
Total Activity in FY 2024	349,889
Net Pension Liability as of June 30, 2024	\$1,790,563

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$334,158

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$116,489
2026	311,837
2027	98,137
2028	(14,646)
2029	0
Thereafter	0
Total	\$511,817

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,852,625	\$1,790,563	\$907,480

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1396000

Submission Unit Name: DELAWARE COUNTY REGIONAL WASTEWATER DISTRICT

Wages: \$255,507

Proportionate Share: 0.0000380

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$137,291	\$153,177

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,699	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	20,281	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,554	4,666
Total	\$37,534	\$4,666

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,210
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,994)
Total	\$48,216

PERF Net Pension Liability - Unaudited

DELAWARE COUNTY REGIONAL WASTEWATER DISTRICT - 1396000

Net Pension Liability as of June 30, 2023	\$137,291
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,890
- Net Difference Between Projected and Actual Investment	(11,186)
- Change of Assumptions	(7,487)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,070
Pension Expense/(Income)	48,216
Contributions	(28,617)
Total Activity in FY 2024	15,886
Net Pension Liability as of June 30, 2024	\$153,177

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,617

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$4,626
2026	22,963
2027	6,532
2028	(1,253)
2029	0
Thereafter	0
Total	\$32,868

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$244,034	\$153,177	\$77,632

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1397000
 Submission Unit Name: KNOX COMMUNITY SCHOOL CORPORATION

Wages: \$2,631,348 Proportionate Share: 0.0003918

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,337,618	\$1,579,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$161,863	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	209,110	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,790	102
Total	\$426,763	\$102

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$528,002
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,071
Total	\$541,073

PERF Net Pension Liability - Unaudited

KNOX COMMUNITY SCHOOL CORPORATION - 1397000

Net Pension Liability as of June 30, 2023	\$1,337,618
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,496
- Net Difference Between Projected and Actual Investment	(97,476)
- Change of Assumptions	(72,943)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,609
Pension Expense/(Income)	541,073
Contributions	(292,037)
Total Activity in FY 2024	241,722
Net Pension Liability as of June 30, 2024	\$1,579,340

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$292,037

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$92,174
2026	270,272
2027	77,134
2028	(12,919)
2029	0
Thereafter	0
Total	\$426,661

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,516,115	\$1,579,340	\$800,430

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1398000
 Submission Unit Name: TWIN RIVERS VOCATIONAL AREA

Wages: \$147,899 Proportionate Share: 0.0000220

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$63,528	\$88,682

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,089	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,742	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,021	2,740
Total	\$28,852	\$2,740

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,648
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	658
Total	\$30,306

PERF Net Pension Liability - Unaudited

TWIN RIVERS VOCATIONAL AREA - 1398000

Net Pension Liability as of June 30, 2023	\$63,528
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,789
- Net Difference Between Projected and Actual Investment	(2,819)
- Change of Assumptions	(3,464)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,906
Pension Expense/(Income)	30,306
Contributions	(16,564)
Total Activity in FY 2024	25,154
Net Pension Liability as of June 30, 2024	\$88,682

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,564

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$4,763
2026	16,168
2027	5,906
2028	(725)
2029	0
Thereafter	0
Total	\$26,112

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$141,283	\$88,682	\$44,945

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1399000
 Submission Unit Name: AVON COMMUNITY SCHOOL CORPORATION

Wages: \$22,657,935 Proportionate Share: 0.0033733

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$11,750,212	\$13,597,721

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,393,601	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,800,385	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	103,212	251,555
Total	\$3,297,198	\$251,555

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,545,963
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	102,299
Total	\$4,648,262

PERF Net Pension Liability - Unaudited

AVON COMMUNITY SCHOOL CORPORATION - 1399000

Net Pension Liability as of June 30, 2023	\$11,750,212
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,153,195
- Net Difference Between Projected and Actual Investment	(892,796)
- Change of Assumptions	(640,762)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(235,010)
Pension Expense/(Income)	4,648,262
Contributions	(2,185,380)
Total Activity in FY 2024	1,847,509
Net Pension Liability as of June 30, 2024	\$13,597,721

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,185,380

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$497,596
2026	2,089,228
2027	570,044
2028	(111,225)
2029	0
Thereafter	0
Total	\$3,045,643

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,663,121	\$13,597,721	\$6,891,499

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1400000
 Submission Unit Name: CLAY COUNTY

Wages: \$6,001,317 Proportionate Share: 0.0008935

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,674,529	\$3,601,685

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$369,129	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	476,875	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	274,923	51,350
Total	\$1,120,927	\$51,350

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,204,108
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,192
Total	\$1,290,300

PERF Net Pension Liability - Unaudited

CLAY COUNTY - 1400000

Net Pension Liability as of June 30, 2023	\$2,674,529
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	314,409
- Net Difference Between Projected and Actual Investment	(136,134)
- Change of Assumptions	(145,847)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	275,139
Pension Expense/(Income)	1,290,300
Contributions	(670,711)
Total Activity in FY 2024	927,156
Net Pension Liability as of June 30, 2024	\$3,601,685

Supplemental Information

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

\$670,711

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$217,261
2026	654,911
2027	226,866
2028	(29,461)
2029	0
Thereafter	0
Total	\$1,069,577

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,738,001	\$3,601,685	\$1,825,380

PERF - Unaudited

Submission Unit #: 1401000

Submission Unit Name: JOHNSON TOWNSHIP, LAGRANGE COUNTY

Wages: \$31,250

Proportionate Share: 0.0000047

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$17,647	\$18,946

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,942	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,508	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	161	1,131
Total	\$4,611	\$1,131

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,334
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(666)
Total	\$5,668

PERF Net Pension Liability - Unaudited

JOHNSON TOWNSHIP, LAGRANGE COUNTY - 1401000

Net Pension Liability as of June 30, 2023	\$17,647
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,581
- Net Difference Between Projected and Actual Investment	(1,537)
- Change of Assumptions	(962)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49
Pension Expense/(Income)	5,668
Contributions	(3,500)
Total Activity in FY 2024	1,299
Net Pension Liability as of June 30, 2024	\$18,946

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,500

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$250
2026	2,672
2027	714
2028	(156)
2029	0
Thereafter	0
Total	\$3,480

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,183	\$18,946	\$9,602

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1402000
 Submission Unit Name: CENTER TOWNSHIP, BOONE COUNTY

Wages: \$91,458 Proportionate Share: 0.0000136

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$37,058	\$54,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,619	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	7,259	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,293	0
Total	\$20,171	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,328
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,671
Total	\$20,999

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, BOONE COUNTY - 1402000

Net Pension Liability as of June 30, 2023	\$37,058
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,861
- Net Difference Between Projected and Actual Investment	(1,235)
- Change of Assumptions	(2,021)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,402
Pension Expense/(Income)	20,999
Contributions	(10,243)
Total Activity in FY 2024	17,763
Net Pension Liability as of June 30, 2024	\$54,821

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,243

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,525
2026	11,149
2027	3,945
2028	(448)
2029	0
Thereafter	0
Total	\$20,171

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$87,338	\$54,821	\$27,784

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1403000

Submission Unit Name: GRANT TOWNSHIP, NEWTON COUNTY

Wages: \$9,599

Proportionate Share:

0.0000014

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,000	\$5,643

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$578	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	747	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62	698
Total	\$1,387	\$698

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,033)
Total	\$854

PERF Net Pension Liability - Unaudited

GRANT TOWNSHIP, NEWTON COUNTY - 1403000

Net Pension Liability as of June 30, 2023	\$6,000
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	455
- Net Difference Between Projected and Actual Investment	(628)
- Change of Assumptions	(327)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	364
Pension Expense/(Income)	854
Contributions	(1,075)
Total Activity in FY 2024	(357)
Net Pension Liability as of June 30, 2024	\$5,643

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,075

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(54)
2026	668
2027	121
2028	(46)
2029	0
Thereafter	0
Total	\$689

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,991	\$5,643	\$2,860

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1404000

Submission Unit Name: FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$1,651,313

Proportionate Share:

0.0002458

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$979,037	\$990,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,547	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	131,187	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,244	90,461
Total	\$242,978	\$90,461

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$331,248
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,142)
Total	\$285,106

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION - 1404000

Net Pension Liability as of June 30, 2023	\$979,037
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,516
- Net Difference Between Projected and Actual Investment	(93,211)
- Change of Assumptions	(53,389)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,523)
Pension Expense/(Income)	285,106
Contributions	(184,720)
Total Activity in FY 2024	11,779
Net Pension Liability as of June 30, 2024	\$990,816

Supplemental Information

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

\$184,720

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(1,363)
2026	131,928
2027	30,057
2028	(8,105)
2029	0
Thereafter	0
Total	\$152,517

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,578,512	\$990,816	\$502,158

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1405000
 Submission Unit Name: TOWN OF FRANKTON

Wages: \$409,040 Proportionate Share: 0.0000609

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$208,937	\$245,487

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,159	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	32,503	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,457	3,001
Total	\$63,119	\$3,001

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,071
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,727
Total	\$86,798

PERF Net Pension Liability - Unaudited

TOWN OF FRANKTON - 1405000

Net Pension Liability as of June 30, 2023	\$208,937
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,884
- Net Difference Between Projected and Actual Investment	(15,386)
- Change of Assumptions	(11,394)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,461
Pension Expense/(Income)	86,798
Contributions	(45,813)
Total Activity in FY 2024	36,550
Net Pension Liability as of June 30, 2024	\$245,487

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,813

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$10,639
2026	39,555
2027	11,933
2028	(2,009)
2029	0
Thereafter	0
Total	\$60,118

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$391,096	\$245,487	\$124,416

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1406000
 Submission Unit Name: CONCORD TOWNSHIP, ELKHART COUNTY

Wages: \$379,747 Proportionate Share: 0.0000565

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$722,455	\$227,751

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,342	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	30,155	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,073	268,682
Total	\$62,570	\$268,682

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,141
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(90,968)
Total	(\$14,827)

PERF Net Pension Liability - Unaudited

CONCORD TOWNSHIP, ELKHART COUNTY - 1406000

Net Pension Liability as of June 30, 2023	\$722,455
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,561
- Net Difference Between Projected and Actual Investment	(135,434)
- Change of Assumptions	(39,397)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(271,075)
Pension Expense/(Income)	(14,827)
Contributions	(42,532)
Total Activity in FY 2024	(494,704)
Net Pension Liability as of June 30, 2024	\$227,751

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,532

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$86,064)
2026	(58,874)
2027	(59,312)
2028	(1,862)
2029	0
Thereafter	0
Total	(\$206,112)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$362,839	\$227,751	\$115,427

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1408000

Submission Unit Name: NORTHWEST INDIANA SPECIAL EDUCATION COOPERATIVE

Wages: \$4,508,941

Proportionate Share:

0.0006713

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,271,832	\$2,706,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$277,332	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	358,284	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,357	75,262
Total	\$710,973	\$75,262

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$904,665
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54,466)
Total	\$850,199

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA SPECIAL EDUCATION COOPERATIVE - 1408000

Net Pension Liability as of June 30, 2023	\$2,271,832
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	230,851
- Net Difference Between Projected and Actual Investment	(162,426)
- Change of Assumptions	(123,888)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	142,906
Pension Expense/(Income)	850,199
Contributions	(503,474)
Total Activity in FY 2024	434,168
Net Pension Liability as of June 30, 2024	\$2,706,000

Supplemental Information

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

\$503,474

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$97,793
2026	424,631
2027	135,421
2028	(22,134)
2029	0
Thereafter	0
Total	\$635,711

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,311,047	\$2,706,000	\$1,371,436

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1409000
 Submission Unit Name: CITY OF MARTINSVILLE

Wages: \$1,365,967 Proportionate Share: 0.0002034

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$741,513	\$819,902

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$84,030	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	108,558	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,642	116,818
Total	\$200,230	\$116,818

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$274,108
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(153,709)
Total	\$120,399

PERF Net Pension Liability - Unaudited

CITY OF MARTINSVILLE - 1409000

Net Pension Liability as of June 30, 2023	\$741,513
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,859
- Net Difference Between Projected and Actual Investment	(61,399)
- Change of Assumptions	(40,436)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	143,233
Pension Expense/(Income)	120,399
Contributions	(152,267)
Total Activity in FY 2024	78,389
Net Pension Liability as of June 30, 2024	\$819,902

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,267

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(59,814)
2026	116,033
2027	33,899
2028	(6,706)
2029	0
Thereafter	0
Total	\$83,412

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,306,222	\$819,902	\$415,537

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1410000

Submission Unit Name: ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY

Wages: \$37,615

Proportionate Share:

0.0000056

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$26,470	\$22,574

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,314	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,989	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	292	4,500
Total	\$5,595	\$4,500

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,547
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,590)
Total	\$5,957

PERF Net Pension Liability - Unaudited

ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY - 1410000

Net Pension Liability as of June 30, 2023	\$26,470
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,772
- Net Difference Between Projected and Actual Investment	(3,078)
- Change of Assumptions	(1,443)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,891)
Pension Expense/(Income)	5,957
Contributions	(4,213)
Total Activity in FY 2024	(3,896)
Net Pension Liability as of June 30, 2024	\$22,574

Supplemental Information

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

\$4,213

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$810)
2026	1,958
2027	131
2028	(184)
2029	0
Thereafter	0
Total	\$1,095

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,963	\$22,574	\$11,441

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1411000
 Submission Unit Name: OAK PARK CONSERVANCY DISTRICT

Wages: \$438,209 Proportionate Share: 0.0000652

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$226,936	\$262,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,936	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	34,798	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,224	3,614
Total	\$65,958	\$3,614

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$87,866
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(579)
Total	\$87,287

PERF Net Pension Liability - Unaudited

OAK PARK CONSERVANCY DISTRICT - 1411000

Net Pension Liability as of June 30, 2023	\$226,936
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,293
- Net Difference Between Projected and Actual Investment	(17,216)
- Change of Assumptions	(12,375)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,974
Pension Expense/(Income)	87,287
Contributions	(49,079)
Total Activity in FY 2024	35,884
Net Pension Liability as of June 30, 2024	\$262,820

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,079

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$9,881
2026	42,263
2027	12,350
2028	(2,150)
2029	0
Thereafter	0
Total	\$62,344

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$418,710	\$262,820	\$133,201

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1412000
 Submission Unit Name: TOWN OF CEDAR LAKE

Wages: \$2,764,449 Proportionate Share: 0.0004116

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,371,499	\$1,659,153

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$170,043	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	219,678	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	93,245	0
Total	\$482,966	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$554,685
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	81,503
Total	\$636,188

PERF Net Pension Liability - Unaudited

TOWN OF CEDAR LAKE - 1412000

Net Pension Liability as of June 30, 2023	\$1,371,499
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	141,983
- Net Difference Between Projected and Actual Investment	(94,673)
- Change of Assumptions	(74,791)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,402)
Pension Expense/(Income)	636,188
Contributions	(308,651)
Total Activity in FY 2024	287,654
Net Pension Liability as of June 30, 2024	\$1,659,153

Supplemental Information

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

\$308,651

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$118,163
2026	292,496
2027	85,878
2028	(13,571)
2029	0
Thereafter	0
Total	\$482,966

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,643,269	\$1,659,153	\$840,880

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1413000
 Submission Unit Name: BLUE RIVER CAREER PROGRAMS

Wages: \$269,202 Proportionate Share: 0.0000401

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$142,938	\$161,642

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,566	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	21,402	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,592	1,343
Total	\$39,560	\$1,343

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,040
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,429
Total	\$56,469

PERF Net Pension Liability - Unaudited

BLUE RIVER CAREER PROGRAMS - 1413000

Net Pension Liability as of June 30, 2023	\$142,938
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,642
- Net Difference Between Projected and Actual Investment	(11,360)
- Change of Assumptions	(7,795)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,102)
Pension Expense/(Income)	56,469
Contributions	(30,150)
Total Activity in FY 2024	18,704
Net Pension Liability as of June 30, 2024	\$161,642

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,150

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$6,632
2026	25,767
2027	7,140
2028	(1,322)
2029	0
Thereafter	0
Total	\$38,217

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$257,520	\$161,642	\$81,922

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1414001
 Submission Unit Name: ST JOHN TOWNSHIP TRUSTEE - LAKE COUNTY

Wages: \$206,025 Proportionate Share: 0.0000307

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$137,291	\$123,751

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,683	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,385	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,771	14,811
Total	\$37,839	\$14,811

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,372
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,475
Total	\$45,847

PERF Net Pension Liability - Unaudited

ST JOHN TOWNSHIP TRUSTEE - LAKE COUNTY - 1414001

Net Pension Liability as of June 30, 2023	\$137,291
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,874
- Net Difference Between Projected and Actual Investment	(15,082)
- Change of Assumptions	(7,487)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,617)
Pension Expense/(Income)	45,847
Contributions	(23,075)
Total Activity in FY 2024	(13,540)
Net Pension Liability as of June 30, 2024	\$123,751

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,075

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$4,777
2026	17,506
2027	1,757
2028	(1,012)
2029	0
Thereafter	0
Total	\$23,028

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$197,153	\$123,751	\$62,719

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit Name: SUGAR CREEK TOWNSHIP, MONTGOMERY COUNTY

Proportionate Share:

0.0000005

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,765	\$2,015

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$207	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	267	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13	56
Total	\$487	\$56

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$674
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(66)
Total	\$608

PERF Net Pension Liability - Unaudited

SUGAR CREEK TOWNSHIP, MONTGOMERY COUNTY - 1415000

Net Pension Liability as of June 30, 2023	\$1,765
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	171
- Net Difference Between Projected and Actual Investment	(137)
- Change of Assumptions	(96)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57
Pension Expense/(Income)	608
Contributions	(353)
Total Activity in FY 2024	250
Net Pension Liability as of June 30, 2024	\$2,015

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$41
2026	318
2027	87
2028	(15)
2029	0
Thereafter	0
Total	\$431

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,211	\$2,015	\$1,021

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1416000
 Submission Unit Name: STUCKER FORK CONSERVANCY DISTRICT

Wages: \$1,040,123 Proportionate Share: 0.0001549

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$569,282	\$624,400

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,993	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	82,673	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,328	26,983
Total	\$152,994	\$26,983

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$208,748
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,832)
Total	\$202,916

PERF Net Pension Liability - Unaudited

STUCKER FORK CONSERVANCY DISTRICT - 1416000

Net Pension Liability as of June 30, 2023	\$569,282
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,346
- Net Difference Between Projected and Actual Investment	(47,808)
- Change of Assumptions	(31,044)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,798)
Pension Expense/(Income)	202,916
Contributions	(116,494)
Total Activity in FY 2024	55,118
Net Pension Liability as of June 30, 2024	\$624,400

Supplemental Information

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

\$116,494

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$14,580
2026	91,231
2027	25,307
2028	(5,107)
2029	0
Thereafter	0
Total	\$126,011

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$994,758	\$624,400	\$316,454

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1420000

Submission Unit Name: FLAT ROCK-HAWCREEK SCHOOL CORPORATION

Wages: \$1,193,962

Proportionate Share:

0.0001778

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$593,987	\$716,709

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,454	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	94,895	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,454	0
Total	\$212,803	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$239,609
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,906
Total	\$272,515

PERF Net Pension Liability - Unaudited

FLAT ROCK-HAWCREEK SCHOOL CORPORATION - 1420000

Net Pension Liability as of June 30, 2023	\$593,987
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,301
- Net Difference Between Projected and Actual Investment	(41,248)
- Change of Assumptions	(32,391)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,735)
Pension Expense/(Income)	272,515
Contributions	(133,720)
Total Activity in FY 2024	122,722
Net Pension Liability as of June 30, 2024	\$716,709

Supplemental Information

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

\$133,720

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$53,337
2026	128,360
2027	36,969
2028	(5,863)
2029	0
Thereafter	0
Total	\$212,803

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,141,820	\$716,709	\$363,237

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1421000

Submission Unit Name: CITY OF LINTON

Wages: \$3,219,722

Proportionate Share:

0.0004794

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,799,960	\$1,932,454

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$198,053	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	255,864	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,538	74,313
Total	\$516,455	\$74,313

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$646,054
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,446
Total	\$651,500

PERF Net Pension Liability - Unaudited

CITY OF LINTON - 1421000

Net Pension Liability as of June 30, 2023	\$1,799,960
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	161,226
- Net Difference Between Projected and Actual Investment	(156,692)
- Change of Assumptions	(98,155)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,422)
Pension Expense/(Income)	651,500
Contributions	(357,963)
Total Activity in FY 2024	132,494
Net Pension Liability as of June 30, 2024	\$1,932,454

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$357,963

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$76,533
2026	308,655
2027	72,761
2028	(15,807)
2029	0
Thereafter	0
Total	\$442,142

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,078,677	\$1,932,454	\$979,392

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1422000

Submission Unit Name: PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT

Wages: \$2,947,128

Proportionate Share: 0.0004388

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,599,141	\$1,768,796

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$181,280	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	234,195	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,045	39,197
Total	\$432,520	\$39,197

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$591,340
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,850)
Total	\$583,490

PERF Net Pension Liability - Unaudited

PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT - 1422000

Net Pension Liability as of June 30, 2023	\$1,599,141
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148,562
- Net Difference Between Projected and Actual Investment	(132,333)
- Change of Assumptions	(87,204)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,223)
Pension Expense/(Income)	583,490
Contributions	(328,637)
Total Activity in FY 2024	169,655
Net Pension Liability as of June 30, 2024	\$1,768,796

Supplemental Information

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

\$328,637

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$64,337
2026	270,225
2027	73,229
2028	(14,468)
2029	0
Thereafter	0
Total	\$393,323

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,817,946	\$1,768,796	\$896,449

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1423000
 Submission Unit Name: SUGAR CREEK TOWNSHIP, VIGO COUNTY

Wages: \$119,279 Proportionate Share: 0.0000178

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$65,293	\$71,752

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,354	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,500	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	697	2,560
Total	\$17,551	\$2,560

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,988
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(906)
Total	\$23,082

PERF Net Pension Liability - Unaudited

SUGAR CREEK TOWNSHIP, VIGO COUNTY - 1423000

Net Pension Liability as of June 30, 2023	\$65,293
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,018
- Net Difference Between Projected and Actual Investment	(5,465)
- Change of Assumptions	(3,561)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(256)
Pension Expense/(Income)	23,082
Contributions	(13,359)
Total Activity in FY 2024	6,459
Net Pension Liability as of June 30, 2024	\$71,752

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,359

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,027
2026	10,630
2027	2,921
2028	(587)
2029	0
Thereafter	0
Total	\$14,991

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$114,310	\$71,752	\$36,365

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1424000
 Submission Unit Name: DECATUR TOWNSHIP, MARION COUNTY

Wages: \$1,690,055 Proportionate Share: 0.0002516

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$855,511	\$1,014,196

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,943	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	134,283	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,295	5,756
Total	\$297,521	\$5,756

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$339,064
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,673
Total	\$387,737

PERF Net Pension Liability - Unaudited

DECATUR TOWNSHIP, MARION COUNTY - 1424000

Net Pension Liability as of June 30, 2023	\$855,511
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86,440
- Net Difference Between Projected and Actual Investment	(61,802)
- Change of Assumptions	(46,653)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,719)
Pension Expense/(Income)	387,737
Contributions	(183,318)
Total Activity in FY 2024	158,685
Net Pension Liability as of June 30, 2024	\$1,014,196

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,318

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$82,467
2026	168,405
2027	49,188
2028	(8,295)
2029	0
Thereafter	0
Total	\$291,765

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,615,759	\$1,014,196	\$514,007

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1426000
 Submission Unit Name: TOWN OF HEBRON

Wages: \$831,855 Proportionate Share: 0.0001238

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$427,755	\$499,036

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,145	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	66,074	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,174	0
Total	\$136,393	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,837
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,111
Total	\$180,948

PERF Net Pension Liability - Unaudited

TOWN OF HEBRON - 1426000

Net Pension Liability as of June 30, 2023	\$427,755
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,393
- Net Difference Between Projected and Actual Investment	(31,969)
- Change of Assumptions	(23,326)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,598)
Pension Expense/(Income)	180,948
Contributions	(93,167)
Total Activity in FY 2024	71,281
Net Pension Liability as of June 30, 2024	\$499,036

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,167

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$30,595
2026	86,016
2027	23,864
2028	(4,082)
2029	0
Thereafter	0
Total	\$136,393

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$795,036	\$499,036	\$252,918

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1427000
 Submission Unit Name: BOURBON PUBLIC LIBRARY

Wages: \$42,951 Proportionate Share: 0.0000064

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$25,411	\$25,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,644	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,416	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	120	1,845
Total	\$6,180	\$1,845

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,625
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(629)
Total	\$7,996

PERF Net Pension Liability - Unaudited

BOURBON PUBLIC LIBRARY - 1427000

Net Pension Liability as of June 30, 2023	\$25,411
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,124
- Net Difference Between Projected and Actual Investment	(2,408)
- Change of Assumptions	(1,386)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,529)
Pension Expense/(Income)	7,996
Contributions	(4,410)
Total Activity in FY 2024	387
Net Pension Liability as of June 30, 2024	\$25,798

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,410

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$388
2026	3,442
2027	716
2028	(211)
2029	0
Thereafter	0
Total	\$4,335

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,100	\$25,798	\$13,075

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1428000
 Submission Unit Name: CONVERSE-JACKSON TOWNSHIP LIBRARY

Wages: \$51,167 Proportionate Share: 0.0000076

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$24,705	\$30,635

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,140	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,056	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,595	0
Total	\$8,791	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	613
Total	\$10,855

PERF Net Pension Liability - Unaudited

CONVERSE-JACKSON TOWNSHIP LIBRARY - 1428000

Net Pension Liability as of June 30, 2023	\$24,705
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,635
- Net Difference Between Projected and Actual Investment	(1,607)
- Change of Assumptions	(1,347)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,125
Pension Expense/(Income)	10,855
Contributions	(5,731)
Total Activity in FY 2024	5,930
Net Pension Liability as of June 30, 2024	\$30,635

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,731

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,981
2026	5,387
2027	1,674
2028	(251)
2029	0
Thereafter	0
Total	\$8,791

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$48,807	\$30,635	\$15,526

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1429000
 Submission Unit Name: TOWN OF OSGOOD

Wages: \$640,422 Proportionate Share: 0.0000953

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$326,110	\$384,153

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,371	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	50,863	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,832	3,150
Total	\$101,066	\$3,150

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$128,429
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,656
Total	\$131,085

PERF Net Pension Liability - Unaudited

TOWN OF OSGOOD - 1429000

Net Pension Liability as of June 30, 2023	\$326,110
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,699
- Net Difference Between Projected and Actual Investment	(23,882)
- Change of Assumptions	(17,783)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,652
Pension Expense/(Income)	131,085
Contributions	(71,728)
Total Activity in FY 2024	58,043
Net Pension Liability as of June 30, 2024	\$384,153

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,728

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$17,646
2026	64,617
2027	18,796
2028	(3,143)
2029	0
Thereafter	0
Total	\$97,916

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$612,011	\$384,153	\$194,694

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1430000
 Submission Unit Name: LAGRANGE COUNTY PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,958)
Total	(\$1,958)

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY PUBLIC LIBRARY - 1430000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,958
Pension Expense/(Income)	(1,958)
Contributions	0
Total Activity in FY 2024	0
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$0
2026	0
2027	0
2028	0
2029	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1431000
 Submission Unit Name: TOWN OF NEWBURGH

Wages: \$2,677,245 Proportionate Share: 0.0003986

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,456,203	\$1,606,751

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$164,672	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	212,739	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,780	25,113
Total	\$410,191	\$25,113

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$537,166
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,706
Total	\$563,872

PERF Net Pension Liability - Unaudited

TOWN OF NEWBURGH - 1431000

Net Pension Liability as of June 30, 2023	\$1,456,203
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,879
- Net Difference Between Projected and Actual Investment	(121,027)
- Change of Assumptions	(79,410)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,430)
Pension Expense/(Income)	563,872
Contributions	(299,336)
Total Activity in FY 2024	150,548
Net Pension Liability as of June 30, 2024	\$1,606,751

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$299,336

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$75,567
2026	256,453
2027	66,202
2028	(13,144)
2029	0
Thereafter	0
Total	\$385,078

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,559,784	\$1,606,751	\$814,322

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1432000
 Submission Unit Name: RISING SUN MUNICIPAL UTILITIES

Wages: \$831,586 Proportionate Share: 0.0001238

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$440,108	\$499,036

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,145	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	66,074	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,953	11,655
Total	\$122,172	\$11,655

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,837
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,702)
Total	\$162,135

PERF Net Pension Liability - Unaudited

RISING SUN MUNICIPAL UTILITIES - 1432000

Net Pension Liability as of June 30, 2023	\$440,108
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,141
- Net Difference Between Projected and Actual Investment	(34,800)
- Change of Assumptions	(24,000)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,561
Pension Expense/(Income)	162,135
Contributions	(93,109)
Total Activity in FY 2024	58,928
Net Pension Liability as of June 30, 2024	\$499,036

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,109

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$14,117
2026	78,272
2027	22,210
2028	(4,082)
2029	0
Thereafter	0
Total	\$110,517

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$795,036	\$499,036	\$252,918

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1433000
 Submission Unit Name: TOWN OF DANVILLE

Wages: \$3,126,524 Proportionate Share: 0.0004655

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,487,261	\$1,876,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$192,311	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	248,445	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135,551	0
Total	\$576,307	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$627,322
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,971
Total	\$688,293

PERF Net Pension Liability - Unaudited

TOWN OF DANVILLE - 1433000

Net Pension Liability as of June 30, 2023	\$1,487,261
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	161,882
- Net Difference Between Projected and Actual Investment	(92,439)
- Change of Assumptions	(81,103)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,442
Pension Expense/(Income)	688,293
Contributions	(346,913)
Total Activity in FY 2024	389,162
Net Pension Liability as of June 30, 2024	\$1,876,423

Supplemental Information

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

\$346,913

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$139,542
2026	346,901
2027	105,212
2028	(15,348)
2029	0
Thereafter	0
Total	\$576,307

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,989,412	\$1,876,423	\$950,995

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1434000
 Submission Unit Name: TOWN OF CHESTERTON

Wages: \$3,816,788 Proportionate Share: 0.0005682

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,015,603	\$2,290,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$234,739	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	303,258	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,111	5,202
Total	\$590,108	\$5,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$765,724
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,301
Total	\$800,025

PERF Net Pension Liability - Unaudited

TOWN OF CHESTERTON - 1434000

Net Pension Liability as of June 30, 2023	\$2,015,603
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	193,500
- Net Difference Between Projected and Actual Investment	(158,724)
- Change of Assumptions	(109,915)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,273)
Pension Expense/(Income)	800,025
Contributions	(425,810)
Total Activity in FY 2024	274,803
Net Pension Liability as of June 30, 2024	\$2,290,406

Supplemental Information

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

\$425,810

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$127,373
2026	374,049
2027	102,217
2028	(18,733)
2029	0
Thereafter	0
Total	\$584,906

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,648,945	\$2,290,406	\$1,160,807

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1435000
 Submission Unit Name: RICHLAND-BEAN BLOSSOM SCHOOL CORPORATION

Wages: \$3,312,709 Proportionate Share: 0.0004932

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,635,493	\$1,988,082

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$203,754	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	263,229	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,878	0
Total	\$549,861	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$664,652
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,108
Total	\$725,760

PERF Net Pension Liability - Unaudited

RICHLAND-BEAN BLOSSOM SCHOOL CORPORATION - 1435000

Net Pension Liability as of June 30, 2023	\$1,635,493
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	170,292
- Net Difference Between Projected and Actual Investment	(111,631)
- Change of Assumptions	(89,187)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,117
Pension Expense/(Income)	725,760
Contributions	(368,762)
Total Activity in FY 2024	352,589
Net Pension Liability as of June 30, 2024	\$1,988,082

Supplemental Information

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

\$368,762

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$120,938
2026	341,436
2027	103,749
2028	(16,262)
2029	0
Thereafter	0
Total	\$549,861

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,167,299	\$1,988,082	\$1,007,585

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1436000
 Submission Unit Name: TOWN OF PAOLI

Wages: \$1,656,536 Proportionate Share: 0.0002466

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$887,980	\$994,041

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,877	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	131,614	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,785	30,148
Total	\$261,276	\$30,148

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$332,326
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,792)
Total	\$326,534

PERF Net Pension Liability - Unaudited

TOWN OF PAOLI - 1436000

Net Pension Liability as of June 30, 2023	\$887,980
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,709
- Net Difference Between Projected and Actual Investment	(71,914)
- Change of Assumptions	(48,423)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,559)
Pension Expense/(Income)	326,534
Contributions	(181,286)
Total Activity in FY 2024	106,061
Net Pension Liability as of June 30, 2024	\$994,041

Supplemental Information

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

\$181,286

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$33,095
2026	164,233
2027	41,932
2028	(8,132)
2029	0
Thereafter	0
Total	\$231,128

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,583,650	\$994,041	\$503,793

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1438000
 Submission Unit Name: MIDDLEBURY COMMUNITY LIBRARY

Wages: \$578,452 Proportionate Share: 0.0000861

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$228,701	\$347,068

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,570	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	45,953	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,352	56,762
Total	\$122,875	\$56,762

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,031
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,021
Total	\$133,052

PERF Net Pension Liability - Unaudited

MIDDLEBURY COMMUNITY LIBRARY - 1438000

Net Pension Liability as of June 30, 2023	\$228,701
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,891
- Net Difference Between Projected and Actual Investment	(6,466)
- Change of Assumptions	(12,472)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,149
Pension Expense/(Income)	133,052
Contributions	(64,787)
Total Activity in FY 2024	118,367
Net Pension Liability as of June 30, 2024	\$347,068

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,787

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(24,606)
2026	67,803
2027	25,755
2028	(2,839)
2029	0
Thereafter	0
Total	\$66,113

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$552,929	\$347,068	\$175,898

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1439000
 Submission Unit Name: TOWN OF LAFONTAINE

Wages: \$97,858 Proportionate Share: 0.0000146

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$45,528	\$58,852

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,032	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	7,792	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,616	7,214
Total	\$17,440	\$7,214

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,675
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,414)
Total	\$16,261

PERF Net Pension Liability - Unaudited

TOWN OF LAFONTAINE - 1439000

Net Pension Liability as of June 30, 2023	\$45,528
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,101
- Net Difference Between Projected and Actual Investment	(2,643)
- Change of Assumptions	(2,483)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,048
Pension Expense/(Income)	16,261
Contributions	(10,960)
Total Activity in FY 2024	13,324
Net Pension Liability as of June 30, 2024	\$58,852

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,960

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$867)
2026	8,111
2027	3,463
2028	(481)
2029	0
Thereafter	0
Total	\$10,226

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$93,760	\$58,852	\$29,827

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1441000
 Submission Unit Name: WES-DEL COMMUNITY SCHOOLS

Wages: \$1,610,135 Proportionate Share: 0.0002397

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$855,863	\$966,227

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,027	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	127,932	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,557	12,719
Total	\$250,516	\$12,719

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$323,027
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,137
Total	\$325,164

PERF Net Pension Liability - Unaudited

WES-DEL COMMUNITY SCHOOLS - 1441000

Net Pension Liability as of June 30, 2023	\$855,863
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,516
- Net Difference Between Projected and Actual Investment	(68,234)
- Change of Assumptions	(46,672)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,082)
Pension Expense/(Income)	325,164
Contributions	(180,328)
Total Activity in FY 2024	110,364
Net Pension Liability as of June 30, 2024	\$966,227

Supplemental Information

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

\$180,328

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$43,645
2026	159,544
2027	42,511
2028	(7,903)
2029	0
Thereafter	0
Total	\$237,797

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,539,338	\$966,227	\$489,696

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1443000
 Submission Unit Name: BEN DAVIS CONSERVANCY DISTRICT

Wages: \$325,077 Proportionate Share: 0.0000484

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$175,761	\$195,100

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,995	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	25,832	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,435	4,586
Total	\$50,262	\$4,586

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,225
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,345
Total	\$68,570

PERF Net Pension Liability - Unaudited

BEN DAVIS CONSERVANCY DISTRICT - 1443000

Net Pension Liability as of June 30, 2023	\$175,761
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,399
- Net Difference Between Projected and Actual Investment	(14,453)
- Change of Assumptions	(9,585)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,183)
Pension Expense/(Income)	68,570
Contributions	(36,409)
Total Activity in FY 2024	19,339
Net Pension Liability as of June 30, 2024	\$195,100

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,409

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$9,344
2026	29,736
2027	8,192
2028	(1,596)
2029	0
Thereafter	0
Total	\$45,676

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$310,822	\$195,100	\$98,879

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1444000
 Submission Unit Name: ALEXANDRIAN PUBLIC LIBRARY

Wages: \$719,505 Proportionate Share: 0.0001071

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$389,286	\$431,718

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,246	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	57,161	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	774	17,689
Total	\$102,181	\$17,689

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$144,331
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,798)
Total	\$134,533

PERF Net Pension Liability - Unaudited

ALEXANDRIAN PUBLIC LIBRARY - 1444000

Net Pension Liability as of June 30, 2023	\$389,286
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,281
- Net Difference Between Projected and Actual Investment	(32,064)
- Change of Assumptions	(21,229)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,784)
Pension Expense/(Income)	134,533
Contributions	(72,305)
Total Activity in FY 2024	42,432
Net Pension Liability as of June 30, 2024	\$431,718

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,305

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$9,973
2026	61,554
2027	16,496
2028	(3,531)
2029	0
Thereafter	0
Total	\$84,492

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$687,789	\$431,718	\$218,800

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1445000
 Submission Unit Name: CANNELTON CITY SCHOOLS

Wages: \$160,312 Proportionate Share: 0.0000239

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$84,704	\$96,341

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,874	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	12,756	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	960	2,962
Total	\$23,590	\$2,962

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,208
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,283
Total	\$34,491

PERF Net Pension Liability - Unaudited

CANNELTON CITY SCHOOLS - 1445000

Net Pension Liability as of June 30, 2023	\$84,704
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,141
- Net Difference Between Projected and Actual Investment	(6,658)
- Change of Assumptions	(4,619)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,763)
Pension Expense/(Income)	34,491
Contributions	(17,955)
Total Activity in FY 2024	11,637
Net Pension Liability as of June 30, 2024	\$96,341

Supplemental Information

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

\$17,955

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,311
2026	14,785
2027	4,319
2028	(787)
2029	0
Thereafter	0
Total	\$20,628

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$153,484	\$96,341	\$48,827

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1447000
 Submission Unit Name: SWAYZEE PUBLIC LIBRARY

Wages: \$27,915 Proportionate Share: 0.0000042

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$14,470	\$16,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,735	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,242	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	337	539
Total	\$4,314	\$539

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,660
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(182)
Total	\$5,478

PERF Net Pension Liability - Unaudited

SWAYZEE PUBLIC LIBRARY - 1447000

Net Pension Liability as of June 30, 2023	\$14,470
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,439
- Net Difference Between Projected and Actual Investment	(1,075)
- Change of Assumptions	(789)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	533
Pension Expense/(Income)	5,478
Contributions	(3,126)
Total Activity in FY 2024	2,460
Net Pension Liability as of June 30, 2024	\$16,930

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,126

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$484
2026	2,622
2027	807
2028	(138)
2029	0
Thereafter	0
Total	\$3,775

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,972	\$16,930	\$8,580

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1448000
 Submission Unit Name: CITY OF BATESVILLE

Wages: \$2,525,211 Proportionate Share: 0.0003760

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,369,382	\$1,515,650

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$155,336	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	200,677	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,257	44,000
Total	\$371,270	\$44,000

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$506,709
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,835)
Total	\$489,874

PERF Net Pension Liability - Unaudited

CITY OF BATESVILLE - 1448000

Net Pension Liability as of June 30, 2023	\$1,369,382
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	127,319
- Net Difference Between Projected and Actual Investment	(113,189)
- Change of Assumptions	(74,675)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(238)
Pension Expense/(Income)	489,874
Contributions	(282,823)
Total Activity in FY 2024	146,268
Net Pension Liability as of June 30, 2024	\$1,515,650

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$282,823

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$45,228
2026	231,337
2027	63,103
2028	(12,398)
2029	0
Thereafter	0
Total	\$327,270

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,414,648	\$1,515,650	\$768,151

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1449000
 Submission Unit Name: MOORESVILLE PUBLIC LIBRARY

Wages: \$240,450 Proportionate Share: 0.0000358

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$124,585	\$144,309

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,790	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	19,107	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,576	51
Total	\$38,473	\$51

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,245
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,696
Total	\$51,941

PERF Net Pension Liability - Unaudited

MOORESVILLE PUBLIC LIBRARY - 1449000

Net Pension Liability as of June 30, 2023	\$124,585
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,241
- Net Difference Between Projected and Actual Investment	(9,448)
- Change of Assumptions	(6,794)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,286)
Pension Expense/(Income)	51,941
Contributions	(26,930)
Total Activity in FY 2024	19,724
Net Pension Liability as of June 30, 2024	\$144,309

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,930

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$8,322
2026	24,501
2027	6,779
2028	(1,180)
2029	0
Thereafter	0
Total	\$38,422

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$229,905	\$144,309	\$73,138

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1451000
 Submission Unit Name: CLINTON PUBLIC LIBRARY

Wages: \$123,962 Proportionate Share: 0.0000185

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$74,822	\$74,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,643	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,874	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,899	4,843
Total	\$21,416	\$4,843

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,931
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,682
Total	\$26,613

PERF Net Pension Liability - Unaudited

CLINTON PUBLIC LIBRARY - 1451000

Net Pension Liability as of June 30, 2023	\$74,822
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,112
- Net Difference Between Projected and Actual Investment	(7,275)
- Change of Assumptions	(4,080)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,735)
Pension Expense/(Income)	26,613
Contributions	(13,884)
Total Activity in FY 2024	(249)
Net Pension Liability as of June 30, 2024	\$74,573

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,884

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$3,971
2026	11,105
2027	2,107
2028	(610)
2029	0
Thereafter	0
Total	\$16,573

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$118,806	\$74,573	\$37,795

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1452000
 Submission Unit Name: TOWN OF EATON

Wages: \$517,761 Proportionate Share: 0.0000771

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$288,700	\$310,789

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,852	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	41,150	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,359	8,431
Total	\$82,361	\$8,431

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,902
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,906
Total	\$113,808

PERF Net Pension Liability - Unaudited

TOWN OF EATON - 1452000

Net Pension Liability as of June 30, 2023	\$288,700
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,945
- Net Difference Between Projected and Actual Investment	(25,021)
- Change of Assumptions	(15,743)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,911)
Pension Expense/(Income)	113,808
Contributions	(57,989)
Total Activity in FY 2024	22,089
Net Pension Liability as of June 30, 2024	\$310,789

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,989

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$16,250
2026	48,337
2027	11,885
2028	(2,542)
2029	0
Thereafter	0
Total	\$73,930

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$495,131	\$310,789	\$157,512

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1453000
 Submission Unit Name: ADAMS TOWNSHIP, ALLEN COUNTY

Wages: \$109,646 Proportionate Share: 0.0000163

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$58,587	\$65,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,734	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	8,700	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	224	6,832
Total	\$15,658	\$6,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,966
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,169)
Total	\$15,797

PERF Net Pension Liability - Unaudited

ADAMS TOWNSHIP, ALLEN COUNTY - 1453000

Net Pension Liability as of June 30, 2023	\$58,587
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,535
- Net Difference Between Projected and Actual Investment	(4,728)
- Change of Assumptions	(3,195)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,517
Pension Expense/(Income)	15,797
Contributions	(11,808)
Total Activity in FY 2024	7,118
Net Pension Liability as of June 30, 2024	\$65,705

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,808

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$1,428)
2026	8,037
2027	2,753
2028	(536)
2029	0
Thereafter	0
Total	\$8,826

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$104,678	\$65,705	\$33,300

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1454000
 Submission Unit Name: HUNTINGBURG HOUSING AUTHORITY

Wages: \$107,234 Proportionate Share: 0.0000160

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	(\$8,823)	\$64,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,610	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	8,539	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,950	13,916
Total	\$49,099	\$13,916

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,562
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,480
Total	\$26,042

PERF Net Pension Liability - Unaudited

HUNTINGBURG HOUSING AUTHORITY - 1454000

Net Pension Liability as of June 30, 2023	(\$8,823)
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,791
- Net Difference Between Projected and Actual Investment	10,561
- Change of Assumptions	481
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,454
Pension Expense/(Income)	26,042
Contributions	(12,010)
Total Activity in FY 2024	73,319
Net Pension Liability as of June 30, 2024	\$64,496

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,010

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$7,011
2026	17,085
2027	11,614
2028	(527)
2029	0
Thereafter	0
Total	\$35,183

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$102,751	\$64,496	\$32,687

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1455000

Submission Unit Name: NORTHERN INDIANA COMMUTER TRANSPORTATION DISTRICT

Wages: \$1,104,724

Proportionate Share: 0.0001645

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$652,927	\$663,097

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,959	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	87,796	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,258	57,964
Total	\$161,013	\$57,964

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$221,685
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,590)
Total	\$173,095

PERF Net Pension Liability - Unaudited

NORTHERN INDIANA COMMUTER TRANSPORTATION DISTRICT - 1455000

Net Pension Liability as of June 30, 2023	\$652,927
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,600
- Net Difference Between Projected and Actual Investment	(61,857)
- Change of Assumptions	(35,605)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,242
Pension Expense/(Income)	173,095
Contributions	(123,305)
Total Activity in FY 2024	10,170
Net Pension Liability as of June 30, 2024	\$663,097

Supplemental Information

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

\$123,305

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$3,762
2026	84,355
2027	20,357
2028	(5,425)
2029	0
Thereafter	0
Total	\$103,049

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,056,409	\$663,097	\$336,066

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1457000
 Submission Unit Name: TOWN OF CHESTERFIELD

Wages: \$656,351 Proportionate Share: 0.0000977

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$422,461	\$393,827

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,362	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	52,144	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,492	40,598
Total	\$96,998	\$40,598

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$131,664
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,764)
Total	\$112,900

PERF Net Pension Liability - Unaudited

TOWN OF CHESTERFIELD - 1457000

Net Pension Liability as of June 30, 2023	\$422,461
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,719
- Net Difference Between Projected and Actual Investment	(44,685)
- Change of Assumptions	(23,038)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,019)
Pension Expense/(Income)	112,900
Contributions	(73,511)
Total Activity in FY 2024	(28,634)
Net Pension Liability as of June 30, 2024	\$393,827

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,511

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,923
2026	49,171
2027	7,528
2028	(3,222)
2029	0
Thereafter	0
Total	\$56,400

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$627,423	\$393,827	\$199,597

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1458000
 Submission Unit Name: CITY OF AURORA

Wages: \$291,457 Proportionate Share: 0.0000434

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$123,880	\$174,945

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,930	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	23,163	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,169	96
Total	\$66,262	\$96

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,487
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,845
Total	\$79,332

PERF Net Pension Liability - Unaudited

CITY OF AURORA - 1458000

Net Pension Liability as of June 30, 2023	\$123,880
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,395
- Net Difference Between Projected and Actual Investment	(5,231)
- Change of Assumptions	(6,755)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	967
Pension Expense/(Income)	79,332
Contributions	(32,643)
Total Activity in FY 2024	51,065
Net Pension Liability as of June 30, 2024	\$174,945

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,643

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$21,547
2026	34,215
2027	11,835
2028	(1,431)
2029	0
Thereafter	0
Total	\$66,166

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$278,712	\$174,945	\$88,664

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1459000
 Submission Unit Name: TELL CITY-PERRY COUNTY PUBLIC LIBRARY

Wages: \$346,188 Proportionate Share: 0.0000515

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$181,055	\$207,596

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,276	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	27,486	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,594	5,506
Total	\$56,356	\$5,506

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,403
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,730)
Total	\$66,673

PERF Net Pension Liability - Unaudited

TELL CITY-PERRY COUNTY PUBLIC LIBRARY - 1459000

Net Pension Liability as of June 30, 2023	\$181,055
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,572
- Net Difference Between Projected and Actual Investment	(14,012)
- Change of Assumptions	(9,873)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	704
Pension Expense/(Income)	66,673
Contributions	(34,523)
Total Activity in FY 2024	26,541
Net Pension Liability as of June 30, 2024	\$207,596

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,523

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$8,793
2026	35,053
2027	8,703
2028	(1,699)
2029	0
Thereafter	0
Total	\$50,850

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$330,730	\$207,596	\$105,212

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1460000
 Submission Unit Name: BELL MEMORIAL PUBLIC LIBRARY

Wages: \$61,669 Proportionate Share: 0.0000092

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$32,470	\$37,085

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,801	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,910	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	336	2,657
Total	\$9,047	\$2,657

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,398
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,949)
Total	\$8,449

PERF Net Pension Liability - Unaudited

BELL MEMORIAL PUBLIC LIBRARY - 1460000

Net Pension Liability as of June 30, 2023	\$32,470
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,137
- Net Difference Between Projected and Actual Investment	(2,532)
- Change of Assumptions	(1,771)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,239
Pension Expense/(Income)	8,449
Contributions	(6,907)
Total Activity in FY 2024	4,615
Net Pension Liability as of June 30, 2024	\$37,085

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,907

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$786)
2026	5,800
2027	1,680
2028	(304)
2029	0
Thereafter	0
Total	\$6,390

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$59,082	\$37,085	\$18,795

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1461000
 Submission Unit Name: TOWN OF ELLETTSVILLE

Wages: \$2,968,483 Proportionate Share: 0.0004420

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,477,026	\$1,781,695

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$182,602	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	235,903	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,095	45,681
Total	\$471,600	\$45,681

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$595,653
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,384
Total	\$604,037

PERF Net Pension Liability - Unaudited

TOWN OF ELLETTSVILLE - 1461000

Net Pension Liability as of June 30, 2023	\$1,477,026
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	152,383
- Net Difference Between Projected and Actual Investment	(102,635)
- Change of Assumptions	(80,545)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,729
Pension Expense/(Income)	604,037
Contributions	(321,300)
Total Activity in FY 2024	304,669
Net Pension Liability as of June 30, 2024	\$1,781,695

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$321,300

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$70,298
2026	280,478
2027	89,716
2028	(14,573)
2029	0
Thereafter	0
Total	\$425,919

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,838,496	\$1,781,695	\$902,986

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1462000
 Submission Unit Name: TOWN OF VAN BUREN

Wages: \$258,023 Proportionate Share: 0.0000384

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$111,880	\$154,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,864	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	20,495	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,767	1,034
Total	\$51,126	\$1,034

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,749
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,330
Total	\$64,079

PERF Net Pension Liability - Unaudited

TOWN OF VAN BUREN - 1462000

Net Pension Liability as of June 30, 2023	\$111,880
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,575
- Net Difference Between Projected and Actual Investment	(5,148)
- Change of Assumptions	(6,101)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,404
Pension Expense/(Income)	64,079
Contributions	(28,899)
Total Activity in FY 2024	42,910
Net Pension Liability as of June 30, 2024	\$154,790

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,899

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$11,291
2026	29,894
2027	10,173
2028	(1,266)
2029	0
Thereafter	0
Total	\$50,092

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$246,602	\$154,790	\$78,449

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1463000
 Submission Unit Name: MUNCIE INDIANA TRANSIT SYSTEM

Wages: \$3,278,068 Proportionate Share: 0.0004880

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,911,487	\$1,967,121

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$201,606	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	260,453	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,145	143,159
Total	\$475,204	\$143,159

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$657,644
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(92,462)
Total	\$565,182

PERF Net Pension Liability - Unaudited

MUNCIE INDIANA TRANSIT SYSTEM - 1463000

Net Pension Liability as of June 30, 2023	\$1,911,487
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	162,498
- Net Difference Between Projected and Actual Investment	(177,665)
- Change of Assumptions	(104,237)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,836)
Pension Expense/(Income)	565,182
Contributions	(358,308)
Total Activity in FY 2024	55,634
Net Pension Liability as of June 30, 2024	\$1,967,121

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$358,308

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$10,495
2026	275,287
2027	62,354
2028	(16,091)
2029	0
Thereafter	0
Total	\$332,045

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,133,905	\$1,967,121	\$996,962

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1464000
 Submission Unit Name: OWEN COUNTY

Wages: \$5,621,365 Proportionate Share: 0.0008369

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,821,350	\$3,373,531

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$345,746	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	446,667	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,352	69,038
Total	\$889,765	\$69,038

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,127,832
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,720
Total	\$1,129,552

PERF Net Pension Liability - Unaudited

OWEN COUNTY - 1464000

Net Pension Liability as of June 30, 2023	\$2,821,350
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	288,022
- Net Difference Between Projected and Actual Investment	(199,994)
- Change of Assumptions	(153,854)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	117,612
Pension Expense/(Income)	1,129,552
Contributions	(629,157)
Total Activity in FY 2024	552,181
Net Pension Liability as of June 30, 2024	\$3,373,531

Supplemental Information

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

\$629,157

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$125,591
2026	552,168
2027	170,563
2028	(27,595)
2029	0
Thereafter	0
Total	\$820,727

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,374,519	\$3,373,531	\$1,709,749

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1465000
 Submission Unit Name: WARREN TOWNSHIP, MARION COUNTY

Wages: \$568,611 Proportionate Share: 0.0000847

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$375,521	\$341,424

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,992	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	45,206	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,534	40,422
Total	\$108,732	\$40,422

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$114,144
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,847
Total	\$115,991

PERF Net Pension Liability - Unaudited

WARREN TOWNSHIP, MARION COUNTY - 1465000

Net Pension Liability as of June 30, 2023	\$375,521
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,309
- Net Difference Between Projected and Actual Investment	(40,864)
- Change of Assumptions	(20,478)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,370)
Pension Expense/(Income)	115,991
Contributions	(63,685)
Total Activity in FY 2024	(34,097)
Net Pension Liability as of June 30, 2024	\$341,424

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,685

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$15,556
2026	50,264
2027	5,283
2028	(2,793)
2029	0
Thereafter	0
Total	\$68,310

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$543,938	\$341,424	\$173,038

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1466000
 Submission Unit Name: BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY

Wages: \$366,458 Proportionate Share: 0.0000546

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$201,172	\$220,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,557	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	29,141	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,572	6,217
Total	\$57,270	\$6,217

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$73,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,264)
Total	\$70,317

PERF Net Pension Liability - Unaudited

BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY - 1466000

Net Pension Liability as of June 30, 2023	\$201,172
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,441
- Net Difference Between Projected and Actual Investment	(16,968)
- Change of Assumptions	(10,970)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(857)
Pension Expense/(Income)	70,317
Contributions	(41,043)
Total Activity in FY 2024	18,920
Net Pension Liability as of June 30, 2024	\$220,092

Supplemental Information

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

\$41,043

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$8,750
2026	35,255
2027	8,849
2028	(1,801)
2029	0
Thereafter	0
Total	\$51,053

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$350,638	\$220,092	\$111,545

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1467000
 Submission Unit Name: TOWN OF BURNS HARBOR

Wages: \$699,074 Proportionate Share: 0.0001041

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$442,578	\$419,626

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,007	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	55,560	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,485	54,291
Total	\$103,052	\$54,291

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,288
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,033)
Total	\$115,255

PERF Net Pension Liability - Unaudited

TOWN OF BURNS HARBOR - 1467000

Net Pension Liability as of June 30, 2023	\$442,578
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,952
- Net Difference Between Projected and Actual Investment	(45,880)
- Change of Assumptions	(24,135)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,848)
Pension Expense/(Income)	115,255
Contributions	(78,296)
Total Activity in FY 2024	(22,952)
Net Pension Liability as of June 30, 2024	\$419,626

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,296

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$6,249)
2026	49,421
2027	9,020
2028	(3,431)
2029	0
Thereafter	0
Total	\$48,761

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$668,524	\$419,626	\$212,672

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1468000
 Submission Unit Name: SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE

Wages: \$336,539 Proportionate Share: 0.0000501

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$189,172	\$201,952

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,698	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	26,739	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,273	13,160
Total	\$52,710	\$13,160

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,516
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,760)
Total	\$57,756

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE - 1468000

Net Pension Liability as of June 30, 2023	\$189,172
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,828
- Net Difference Between Projected and Actual Investment	(16,620)
- Change of Assumptions	(10,316)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,824
Pension Expense/(Income)	57,756
Contributions	(37,692)
Total Activity in FY 2024	12,780
Net Pension Liability as of June 30, 2024	\$201,952

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,692

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$6,117
2026	27,568
2027	7,516
2028	(1,651)
2029	0
Thereafter	0
Total	\$39,550

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$321,739	\$201,952	\$102,352

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1469000
 Submission Unit Name: TOWN OF SUMMITVILLE

Wages: \$88,862 Proportionate Share: 0.0000132

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$69,175	\$53,209

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,453	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	7,045	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,299	21,858
Total	\$14,797	\$21,858

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,789
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,764)
Total	\$13,025

PERF Net Pension Liability - Unaudited

TOWN OF SUMMITVILLE - 1469000

Net Pension Liability as of June 30, 2023	\$69,175
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,038
- Net Difference Between Projected and Actual Investment	(8,810)
- Change of Assumptions	(3,772)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,494)
Pension Expense/(Income)	13,025
Contributions	(9,953)
Total Activity in FY 2024	(15,966)
Net Pension Liability as of June 30, 2024	\$53,209

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,953

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$6,337)
2026	304
2027	(592)
2028	(436)
2029	0
Thereafter	0
Total	(\$7,061)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$84,770	\$53,209	\$26,967

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1470000

Submission Unit Name: JOHNSON COUNTY SCHOOLS SPECIAL SERVICES

Wages: \$866,970

Proportionate Share:

0.0001291

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$460,225	\$520,400

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,335	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	68,903	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,167	15,331
Total	\$134,405	\$15,331

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$173,979
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,647
Total	\$184,626

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY SCHOOLS SPECIAL SERVICES - 1470000

Net Pension Liability as of June 30, 2023	\$460,225
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,919
- Net Difference Between Projected and Actual Investment	(36,582)
- Change of Assumptions	(25,097)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,590)
Pension Expense/(Income)	184,626
Contributions	(97,101)
Total Activity in FY 2024	60,175
Net Pension Liability as of June 30, 2024	\$520,400

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$97,101

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$22,372
2026	77,968
2027	22,990
2028	(4,256)
2029	0
Thereafter	0
Total	\$119,074

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$829,072	\$520,400	\$263,745

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1471000
 Submission Unit Name: DECATUR COUNTY

Wages: \$7,010,506 Proportionate Share: 0.0010437

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,658,508	\$4,207,139

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$431,181	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	557,040	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,358	90,118
Total	\$1,042,579	\$90,118

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,406,522
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,322
Total	\$1,414,844

PERF Net Pension Liability - Unaudited

DECATUR COUNTY - 1471000

Net Pension Liability as of June 30, 2023	\$3,658,508
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	356,329
- Net Difference Between Projected and Actual Investment	(281,500)
- Change of Assumptions	(199,506)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,212
Pension Expense/(Income)	1,414,844
Contributions	(775,748)
Total Activity in FY 2024	548,631
Net Pension Liability as of June 30, 2024	\$4,207,139

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$775,748

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$150,626
2026	643,877
2027	192,370
2028	(34,412)
2029	0
Thereafter	0
Total	\$952,461

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,702,576	\$4,207,139	\$2,132,232

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1471001

Submission Unit Name: DECATUR COUNTY-SOLID WASTE DISTRICT

Wages: \$49,000

Proportionate Share:

0.0000073

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$27,529	\$29,426

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,016	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,896	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	131	1,669
Total	\$7,043	\$1,669

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,838
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(732)
Total	\$9,106

PERF Net Pension Liability - Unaudited

DECATUR COUNTY-SOLID WASTE DISTRICT - 1471001

Net Pension Liability as of June 30, 2023	\$27,529
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,453
- Net Difference Between Projected and Actual Investment	(2,414)
- Change of Assumptions	(1,501)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(892)
Pension Expense/(Income)	9,106
Contributions	(4,855)
Total Activity in FY 2024	1,897
Net Pension Liability as of June 30, 2024	\$29,426

Supplemental Information

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

\$4,855

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$518
2026	4,120
2027	977
2028	(241)
2029	0
Thereafter	0
Total	\$5,374

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,880	\$29,426	\$14,914

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1472000
 Submission Unit Name: TOWN OF BLOOMFIELD

Wages: \$445,261 Proportionate Share: 0.0000663

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$226,936	\$267,254

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,390	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	35,385	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,969	1,396
Total	\$69,744	\$1,396

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,348
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,657
Total	\$91,005

PERF Net Pension Liability - Unaudited

TOWN OF BLOOMFIELD - 1472000

Net Pension Liability as of June 30, 2023	\$226,936
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,747
- Net Difference Between Projected and Actual Investment	(16,629)
- Change of Assumptions	(12,375)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,439
Pension Expense/(Income)	91,005
Contributions	(49,869)
Total Activity in FY 2024	40,318
Net Pension Liability as of June 30, 2024	\$267,254

Supplemental Information

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

\$49,869

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$12,742
2026	44,733
2027	13,060
2028	(2,187)
2029	0
Thereafter	0
Total	\$68,348

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$425,774	\$267,254	\$135,448

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1473000
 Submission Unit Name: SPENCER-OWEN COMMUNITY SCHOOLS

Wages: \$3,535,382 Proportionate Share: 0.0005264

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,688,786	\$2,121,910

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$217,470	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	280,948	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	119,984	31,200
Total	\$618,402	\$31,200

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$709,393
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,768
Total	\$743,161

PERF Net Pension Liability - Unaudited

SPENCER-OWEN COMMUNITY SCHOOLS - 1473000

Net Pension Liability as of June 30, 2023	\$1,688,786
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	182,918
- Net Difference Between Projected and Actual Investment	(106,126)
- Change of Assumptions	(92,093)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,109
Pension Expense/(Income)	743,161
Contributions	(391,845)
Total Activity in FY 2024	433,124
Net Pension Liability as of June 30, 2024	\$2,121,910

Supplemental Information

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

\$391,845

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$107,105
2026	379,490
2027	117,964
2028	(17,357)
2029	0
Thereafter	0
Total	\$587,202

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,380,508	\$2,121,910	\$1,075,411

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1474000
 Submission Unit Name: MORGAN COUNTY

Wages: \$16,934,248 Proportionate Share: 0.0025212

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$8,804,277	\$10,162,919

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,041,575	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,345,605	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	179,437	191,484
Total	\$2,566,617	\$191,484

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,397,647
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,115
Total	\$3,471,762

PERF Net Pension Liability - Unaudited

MORGAN COUNTY - 1474000

Net Pension Liability as of June 30, 2023	\$8,804,277
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	861,442
- Net Difference Between Projected and Actual Investment	(672,359)
- Change of Assumptions	(480,115)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,428
Pension Expense/(Income)	3,471,762
Contributions	(1,870,516)
Total Activity in FY 2024	1,358,642
Net Pension Liability as of June 30, 2024	\$10,162,919

Supplemental Information

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

\$1,870,516

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$418,061
2026	1,571,719
2027	468,484
2028	(83,131)
2029	0
Thereafter	0
Total	\$2,375,133

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,190,988	\$10,162,919	\$5,150,697

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1475000
 Submission Unit Name: HANCOCK COUNTY

Wages: \$14,322,480 Proportionate Share: 0.0021324

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$7,484,659	\$8,595,672

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$880,952	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,138,096	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	207,311	0
Total	\$2,226,359	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,873,688
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	125,543
Total	\$2,999,231

PERF Net Pension Liability - Unaudited

HANCOCK COUNTY - 1475000

Net Pension Liability as of June 30, 2023	\$7,484,659
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	727,818
- Net Difference Between Projected and Actual Investment	(577,408)
- Change of Assumptions	(408,153)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54,477)
Pension Expense/(Income)	2,999,231
Contributions	(1,575,998)
Total Activity in FY 2024	1,111,013
Net Pension Liability as of June 30, 2024	\$8,595,672

Supplemental Information

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

\$1,575,998

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$491,192
2026	1,415,474
2027	390,003
2028	(70,310)
2029	0
Thereafter	0
Total	\$2,226,359

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,694,139	\$8,595,672	\$4,356,397

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1476000
 Submission Unit Name: TOWN OF MILLERSBURG

Wages: \$345,255 Proportionate Share: 0.0000514

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$227,642	\$207,193

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,235	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	27,433	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,369	25,565
Total	\$51,037	\$25,565

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,268
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,134)
Total	\$60,134

PERF Net Pension Liability - Unaudited

TOWN OF MILLERSBURG - 1476000

Net Pension Liability as of June 30, 2023	\$227,642
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,578
- Net Difference Between Projected and Actual Investment	(24,743)
- Change of Assumptions	(12,414)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,335)
Pension Expense/(Income)	60,134
Contributions	(38,669)
Total Activity in FY 2024	(20,449)
Net Pension Liability as of June 30, 2024	\$207,193

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,669

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(938)
2026	24,860
2027	3,244
2028	(1,694)
2029	0
Thereafter	0
Total	\$25,472

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$330,088	\$207,193	\$105,008

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1478000
 Submission Unit Name: BATESVILLE COMMUNITY SCHOOL CORP

Wages: \$3,330,932 Proportionate Share: 0.0004959

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,827,842	\$1,998,965

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$204,870	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	264,670	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,728	88,059
Total	\$486,268	\$88,059

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$668,290
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,377)
Total	\$659,913

PERF Net Pension Liability - Unaudited

BATESVILLE COMMUNITY SCHOOL CORP - 1478000

Net Pension Liability as of June 30, 2023	\$1,827,842
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	167,473
- Net Difference Between Projected and Actual Investment	(154,276)
- Change of Assumptions	(99,676)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,625)
Pension Expense/(Income)	659,913
Contributions	(372,686)
Total Activity in FY 2024	171,123
Net Pension Liability as of June 30, 2024	\$1,998,965

Supplemental Information

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

\$372,686

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$38,065
2026	296,231
2027	80,263
2028	(16,350)
2029	0
Thereafter	0
Total	\$398,209

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,184,639	\$1,998,965	\$1,013,101

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1479000
 Submission Unit Name: TOWN OF MILAN

Wages: \$357,185 Proportionate Share: 0.0000532

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$194,113	\$214,448

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,978	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	28,394	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,955	4,539
Total	\$54,327	\$4,539

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,694
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,712)
Total	\$69,982

PERF Net Pension Liability - Unaudited

TOWN OF MILAN - 1479000

Net Pension Liability as of June 30, 2023	\$194,113
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,007
- Net Difference Between Projected and Actual Investment	(16,097)
- Change of Assumptions	(10,585)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(967)
Pension Expense/(Income)	69,982
Contributions	(40,005)
Total Activity in FY 2024	20,335
Net Pension Liability as of June 30, 2024	\$214,448

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,005

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$9,769
2026	32,896
2027	8,877
2028	(1,754)
2029	0
Thereafter	0
Total	\$49,788

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$341,647	\$214,448	\$108,685

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1480000
 Submission Unit Name: CITY OF ELWOOD

Wages: \$2,744,674 Proportionate Share: 0.0004086

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,461,144	\$1,647,060

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$168,804	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	218,076	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,075	30,624
Total	\$396,955	\$30,624

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$550,642
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,859)
Total	\$533,783

PERF Net Pension Liability - Unaudited

CITY OF ELWOOD - 1480000

Net Pension Liability as of June 30, 2023	\$1,461,144
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	138,909
- Net Difference Between Projected and Actual Investment	(116,822)
- Change of Assumptions	(79,679)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,897
Pension Expense/(Income)	533,783
Contributions	(301,172)
Total Activity in FY 2024	185,916
Net Pension Liability as of June 30, 2024	\$1,647,060

Supplemental Information

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

\$301,172

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$55,936
2026	252,883
2027	70,984
2028	(13,472)
2029	0
Thereafter	0
Total	\$366,331

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,624,004	\$1,647,060	\$834,751

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1481000

Submission Unit Name: WASHINGTON TOWNSHIP, DAVIESS COUNTY

Wages: \$44,205

Proportionate Share:

0.0000066

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$23,999	\$26,604

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,727	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,523	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	361	515
Total	\$6,611	\$515

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,894
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15)
Total	\$8,879

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, DAVIESS COUNTY - 1481000

Net Pension Liability as of June 30, 2023	\$23,999
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,236
- Net Difference Between Projected and Actual Investment	(1,978)
- Change of Assumptions	(1,309)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(272)
Pension Expense/(Income)	8,879
Contributions	(4,951)
Total Activity in FY 2024	2,605
Net Pension Liability as of June 30, 2024	\$26,604

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,951

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,003
2026	4,200
2027	1,109
2028	(216)
2029	0
Thereafter	0
Total	\$6,096

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,385	\$26,604	\$13,484

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1482000
 Submission Unit Name: TOWN OF SELLERSBURG

Wages: \$2,362,053 Proportionate Share: 0.0003517

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,217,620	\$1,417,697

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$145,297	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	187,708	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,630	656
Total	\$366,635	\$656

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$473,962
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,784
Total	\$543,746

PERF Net Pension Liability - Unaudited

TOWN OF SELLERSBURG - 1482000

Net Pension Liability as of June 30, 2023	\$1,217,620
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120,385
- Net Difference Between Projected and Actual Investment	(91,374)
- Change of Assumptions	(66,399)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,731)
Pension Expense/(Income)	543,746
Contributions	(264,550)
Total Activity in FY 2024	200,077
Net Pension Liability as of June 30, 2024	\$1,417,697

Supplemental Information

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

\$264,550

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$77,588
2026	232,539
2027	67,449
2028	(11,597)
2029	0
Thereafter	0
Total	\$365,979

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,258,595	\$1,417,697	\$718,507

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1483000
 Submission Unit Name: CITY OF RISING SUN

Wages: \$555,770 Proportionate Share: 0.0000827

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$323,993	\$333,362

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,166	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	44,138	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,576	16,324
Total	\$86,880	\$16,324

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$111,449
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,337)
Total	\$99,112

PERF Net Pension Liability - Unaudited

CITY OF RISING SUN - 1483000

Net Pension Liability as of June 30, 2023	\$323,993
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,537
- Net Difference Between Projected and Actual Investment	(30,122)
- Change of Assumptions	(17,668)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,244)
Pension Expense/(Income)	99,112
Contributions	(62,246)
Total Activity in FY 2024	9,369
Net Pension Liability as of June 30, 2024	\$333,362

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,246

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$12,812
2026	49,622
2027	10,849
2028	(2,727)
2029	0
Thereafter	0
Total	\$70,556

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$531,094	\$333,362	\$168,952

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1484000
 Submission Unit Name: SALEM PUBLIC LIBRARY

Wages: \$155,953 Proportionate Share: 0.0000232

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$86,822	\$93,519

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,585	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	12,382	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,278	9,283
Total	\$24,245	\$9,283

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,265
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,966)
Total	\$29,299

PERF Net Pension Liability - Unaudited

SALEM PUBLIC LIBRARY - 1484000

Net Pension Liability as of June 30, 2023	\$86,822
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,809
- Net Difference Between Projected and Actual Investment	(7,518)
- Change of Assumptions	(4,735)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(691)
Pension Expense/(Income)	29,299
Contributions	(17,467)
Total Activity in FY 2024	6,697
Net Pension Liability as of June 30, 2024	\$93,519

Supplemental Information

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

\$17,467

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$636
2026	11,505
2027	3,586
2028	(765)
2029	0
Thereafter	0
Total	\$14,962

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$148,989	\$93,519	\$47,397

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1485000
 Submission Unit Name: PLEASANT TOWNSHIP, STEUBEN COUNTY

Wages: \$55,750 Proportionate Share: 0.0000083

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$28,588	\$33,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,429	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,430	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	843	109
Total	\$8,702	\$109

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,185
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	871
Total	\$12,056

PERF Net Pension Liability - Unaudited

PLEASANT TOWNSHIP, STEUBEN COUNTY - 1485000

Net Pension Liability as of June 30, 2023	\$28,588
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,844
- Net Difference Between Projected and Actual Investment	(2,122)
- Change of Assumptions	(1,559)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(106)
Pension Expense/(Income)	12,056
Contributions	(6,244)
Total Activity in FY 2024	4,869
Net Pension Liability as of June 30, 2024	\$33,457

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,244

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,766
2026	5,489
2027	1,612
2028	(274)
2029	0
Thereafter	0
Total	\$8,593

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$53,302	\$33,457	\$16,957

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1486000
 Submission Unit Name: CITY OF JASONVILLE

Wages: \$574,369 Proportionate Share: 0.0000855

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$306,699	\$344,649

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,322	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	45,633	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,763	6,880
Total	\$85,718	\$6,880

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,222
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	129
Total	\$115,351

PERF Net Pension Liability - Unaudited

CITY OF JASONVILLE - 1486000

Net Pension Liability as of June 30, 2023	\$306,699
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,047
- Net Difference Between Projected and Actual Investment	(24,663)
- Change of Assumptions	(16,725)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(731)
Pension Expense/(Income)	115,351
Contributions	(64,329)
Total Activity in FY 2024	37,950
Net Pension Liability as of June 30, 2024	\$344,649

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,329

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$13,710
2026	52,968
2027	14,979
2028	(2,819)
2029	0
Thereafter	0
Total	\$78,838

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$549,076	\$344,649	\$174,673

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1488000
 Submission Unit Name: WASHINGTON TOWNSHIP, PIKE COUNTY

Wages: \$29,964 Proportionate Share: 0.0000045

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$16,235	\$18,139

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,859	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,402	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	160	558
Total	\$4,421	\$558

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,064
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(265)
Total	\$5,799

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, PIKE COUNTY - 1488000

Net Pension Liability as of June 30, 2023	\$16,235
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,527
- Net Difference Between Projected and Actual Investment	(1,319)
- Change of Assumptions	(885)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	138
Pension Expense/(Income)	5,799
Contributions	(3,356)
Total Activity in FY 2024	1,904
Net Pension Liability as of June 30, 2024	\$18,139

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,356

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$515
2026	2,726
2027	770
2028	(148)
2029	0
Thereafter	0
Total	\$3,863

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,899	\$18,139	\$9,193

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1489000

Submission Unit Name: WHITE RIVER TOWNSHIP, RANDOLPH COUNTY

Wages: \$186,021

Proportionate Share: 0.0000277

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$91,410	\$111,658

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,444	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	14,784	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,730	0
Total	\$31,958	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,329
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,685
Total	\$40,014

PERF Net Pension Liability - Unaudited

WHITE RIVER TOWNSHIP, RANDOLPH COUNTY - 1489000

Net Pension Liability as of June 30, 2023	\$91,410
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,574
- Net Difference Between Projected and Actual Investment	(6,167)
- Change of Assumptions	(4,985)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,646
Pension Expense/(Income)	40,014
Contributions	(20,834)
Total Activity in FY 2024	20,248
Net Pension Liability as of June 30, 2024	\$111,658

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,834

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$7,629
2026	19,331
2027	5,910
2028	(912)
2029	0
Thereafter	0
Total	\$31,958

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$177,888	\$111,658	\$56,590

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1490000
 Submission Unit Name: YORKTOWN COMMUNITY SCHOOLS

Wages: \$4,260,084 Proportionate Share: 0.0006342

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,140,541	\$2,556,451

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$262,005	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	338,483	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,702	38,122
Total	\$683,190	\$38,122

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$854,668
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,948
Total	\$871,616

PERF Net Pension Liability - Unaudited

YORKTOWN COMMUNITY SCHOOLS - 1490000

Net Pension Liability as of June 30, 2023	\$2,140,541
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	218,210
- Net Difference Between Projected and Actual Investment	(152,135)
- Change of Assumptions	(116,728)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,767
Pension Expense/(Income)	871,616
Contributions	(476,820)
Total Activity in FY 2024	415,910
Net Pension Liability as of June 30, 2024	\$2,556,451

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$476,820

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$121,569
2026	415,485
2027	128,925
2028	(20,911)
2029	0
Thereafter	0
Total	\$645,068

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,072,793	\$2,556,451	\$1,295,642

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1491000
 Submission Unit Name: MONROE-GREGG SCHOOL DISTRICT

Wages: \$2,965,784 Proportionate Share: 0.0004416

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,467,497	\$1,780,083

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$182,437	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	235,689	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,509	1,809
Total	\$501,635	\$1,809

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$595,114
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,100
Total	\$640,214

PERF Net Pension Liability - Unaudited

MONROE-GREGG SCHOOL DISTRICT - 1491000

Net Pension Liability as of June 30, 2023	\$1,467,497
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	152,412
- Net Difference Between Projected and Actual Investment	(100,665)
- Change of Assumptions	(80,026)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,479
Pension Expense/(Income)	640,214
Contributions	(327,828)
Total Activity in FY 2024	312,586
Net Pension Liability as of June 30, 2024	\$1,780,083

Supplemental Information

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

\$327,828

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$110,241
2026	312,116
2027	92,029
2028	(14,560)
2029	0
Thereafter	0
Total	\$499,826

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,835,928	\$1,780,083	\$902,169

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1492000
 Submission Unit Name: WAKARUSA PUBLIC LIBRARY

Wages: \$265,649 Proportionate Share: 0.0000396

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$148,232	\$159,627

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,360	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	21,135	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,827	4,977
Total	\$39,322	\$4,977

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,366
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,059)
Total	\$51,307

PERF Net Pension Liability - Unaudited

WAKARUSA PUBLIC LIBRARY - 1492000

Net Pension Liability as of June 30, 2023	\$148,232
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,327
- Net Difference Between Projected and Actual Investment	(12,840)
- Change of Assumptions	(8,083)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,704)
Pension Expense/(Income)	51,307
Contributions	(29,612)
Total Activity in FY 2024	11,395
Net Pension Liability as of June 30, 2024	\$159,627

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,612

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,313
2026	24,261
2027	6,077
2028	(1,306)
2029	0
Thereafter	0
Total	\$34,345

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$254,309	\$159,627	\$80,901

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1493000

Submission Unit Name: OHIO COUNTY PUBLIC LIBRARY

Wages: \$63,110

Proportionate Share:

0.0000094

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$32,823	\$37,891

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,883	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,017	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,962	1,602
Total	\$10,862	\$1,602

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,668
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,520)
Total	\$7,148

PERF Net Pension Liability - Unaudited

OHIO COUNTY PUBLIC LIBRARY - 1493000

Net Pension Liability as of June 30, 2023	\$32,823
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,211
- Net Difference Between Projected and Actual Investment	(2,506)
- Change of Assumptions	(1,790)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,073
Pension Expense/(Income)	7,148
Contributions	(7,068)
Total Activity in FY 2024	5,068
Net Pension Liability as of June 30, 2024	\$37,891

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,068

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,071
2026	6,734
2027	1,765
2028	(310)
2029	0
Thereafter	0
Total	\$9,260

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$60,366	\$37,891	\$19,204

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1494000
 Submission Unit Name: CITY OF LOOGOOTEE

Wages: \$620,655 Proportionate Share: 0.0000924

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$373,756	\$372,463

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,173	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	49,315	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,235	24,216
Total	\$118,723	\$24,216

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$124,521
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,346
Total	\$132,867

PERF Net Pension Liability - Unaudited

CITY OF LOOGOOTEE - 1494000

Net Pension Liability as of June 30, 2023	\$373,756
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,526
- Net Difference Between Projected and Actual Investment	(36,351)
- Change of Assumptions	(20,382)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,387)
Pension Expense/(Income)	132,867
Contributions	(68,566)
Total Activity in FY 2024	(1,293)
Net Pension Liability as of June 30, 2024	\$372,463

Supplemental Information

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

\$68,566

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$25,372
2026	61,812
2027	10,369
2028	(3,046)
2029	0
Thereafter	0
Total	\$94,507

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$593,387	\$372,463	\$188,769

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1495000
 Submission Unit Name: TOWN OF MATTHEWS

Wages: \$44,166 Proportionate Share: 0.0000066

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$25,764	\$26,604

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,727	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,523	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	257	1,849
Total	\$6,507	\$1,849

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,894
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(737)
Total	\$8,157

PERF Net Pension Liability - Unaudited

TOWN OF MATTHEWS - 1495000

Net Pension Liability as of June 30, 2023	\$25,764
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,200
- Net Difference Between Projected and Actual Investment	(2,382)
- Change of Assumptions	(1,405)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(783)
Pension Expense/(Income)	8,157
Contributions	(4,947)
Total Activity in FY 2024	840
Net Pension Liability as of June 30, 2024	\$26,604

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,947

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$345
2026	3,654
2027	875
2028	(216)
2029	0
Thereafter	0
Total	\$4,658

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,385	\$26,604	\$13,484

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1496000
 Submission Unit Name: TOWN OF SHARPSVILLE

Wages: \$73,633 Proportionate Share: 0.0000110

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$48,705	\$44,341

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,544	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,871	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,697	8,410
Total	\$12,112	\$8,410

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,824
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,638)
Total	\$11,186

PERF Net Pension Liability - Unaudited

TOWN OF SHARPSVILLE - 1496000

Net Pension Liability as of June 30, 2023	\$48,705
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,548
- Net Difference Between Projected and Actual Investment	(5,292)
- Change of Assumptions	(2,656)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,903)
Pension Expense/(Income)	11,186
Contributions	(8,247)
Total Activity in FY 2024	(4,364)
Net Pension Liability as of June 30, 2024	\$44,341

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,247

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(588)
2026	3,965
2027	688
2028	(363)
2029	0
Thereafter	0
Total	\$3,702

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$70,641	\$44,341	\$22,473

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1497000
 Submission Unit Name: ETNA-TROY TOWNSHIP, WHITLEY COUNTY

Wages: \$28,023 Proportionate Share: 0.0000042

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$15,529	\$16,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,735	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,242	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	148	628
Total	\$4,125	\$628

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,660
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(258)
Total	\$5,402

PERF Net Pension Liability - Unaudited

ETNA-TROY TOWNSHIP, WHITLEY COUNTY - 1497000

Net Pension Liability as of June 30, 2023	\$15,529
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,417
- Net Difference Between Projected and Actual Investment	(1,317)
- Change of Assumptions	(847)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(115)
Pension Expense/(Income)	5,402
Contributions	(3,139)
Total Activity in FY 2024	1,401
Net Pension Liability as of June 30, 2024	\$16,930

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,139

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$462
2026	2,505
2027	668
2028	(138)
2029	0
Thereafter	0
Total	\$3,497

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,972	\$16,930	\$8,580

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1499000
 Submission Unit Name: ROCKVILLE PUBLIC LIBRARY

Wages: \$197,776 Proportionate Share: 0.0000294

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$103,057	\$118,511

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,146	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	15,691	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,577	4,307
Total	\$29,414	\$4,307

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,620
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,858)
Total	\$37,762

PERF Net Pension Liability - Unaudited

ROCKVILLE PUBLIC LIBRARY - 1499000

Net Pension Liability as of June 30, 2023	\$103,057
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,037
- Net Difference Between Projected and Actual Investment	(7,930)
- Change of Assumptions	(5,620)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,356
Pension Expense/(Income)	37,762
Contributions	(22,151)
Total Activity in FY 2024	15,454
Net Pension Liability as of June 30, 2024	\$118,511

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,151

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$2,973
2026	17,629
2027	5,475
2028	(970)
2029	0
Thereafter	0
Total	\$25,107

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$188,805	\$118,511	\$60,063

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1500000
 Submission Unit Name: ORLEANS COMMUNITY SCHOOLS

Wages: \$776,836 Proportionate Share: 0.0001157

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$437,990	\$466,385

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,799	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	61,751	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,374	15,068
Total	\$128,924	\$15,068

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$155,921
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,906
Total	\$178,827

PERF Net Pension Liability - Unaudited

ORLEANS COMMUNITY SCHOOLS - 1500000

Net Pension Liability as of June 30, 2023	\$437,990
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,838
- Net Difference Between Projected and Actual Investment	(38,638)
- Change of Assumptions	(23,884)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,742)
Pension Expense/(Income)	178,827
Contributions	(87,006)
Total Activity in FY 2024	28,395
Net Pension Liability as of June 30, 2024	\$466,385

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,006

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$29,336
2026	71,134
2027	17,201
2028	(3,815)
2029	0
Thereafter	0
Total	\$113,856

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$743,018	\$466,385	\$236,370

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1501000
 Submission Unit Name: FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT

Wages: \$132,710 Proportionate Share: 0.0000198

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$81,175	\$79,813

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,180	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,568	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	844	12,881
Total	\$19,592	\$12,881

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,683
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,236)
Total	\$11,447

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT - 1501000

Net Pension Liability as of June 30, 2023	\$81,175
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,519
- Net Difference Between Projected and Actual Investment	(8,037)
- Change of Assumptions	(4,427)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,999
Pension Expense/(Income)	11,447
Contributions	(14,863)
Total Activity in FY 2024	(1,362)
Net Pension Liability as of June 30, 2024	\$79,813

Supplemental Information

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

\$14,863

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$3,920)
2026	9,175
2027	2,108
2028	(652)
2029	0
Thereafter	0
Total	\$6,711

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$127,154	\$79,813	\$40,451

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1502000
 Submission Unit Name: BROWNSBURG PUBLIC LIBRARY

Wages: \$686,966 Proportionate Share: 0.0001023

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$352,580	\$412,370

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,263	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	54,599	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,443	7,992
Total	\$105,305	\$7,992

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,863
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20)
Total	\$137,843

PERF Net Pension Liability - Unaudited

BROWNSBURG PUBLIC LIBRARY - 1502000

Net Pension Liability as of June 30, 2023	\$352,580
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,049
- Net Difference Between Projected and Actual Investment	(26,213)
- Change of Assumptions	(19,227)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,627
Pension Expense/(Income)	137,843
Contributions	(76,289)
Total Activity in FY 2024	59,790
Net Pension Liability as of June 30, 2024	\$412,370

Supplemental Information

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

\$76,289

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$16,130
2026	64,853
2027	19,704
2028	(3,374)
2029	0
Thereafter	0
Total	\$97,313

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$656,964	\$412,370	\$208,994

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1503000
 Submission Unit Name: SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION

Wages: \$1,557,437 Proportionate Share: 0.0002319

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$781,747	\$934,785

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,804	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	123,769	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,188	4,042
Total	\$251,761	\$4,042

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$312,516
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	587
Total	\$313,103

PERF Net Pension Liability - Unaudited

SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION - 1503000

Net Pension Liability as of June 30, 2023	\$781,747
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79,810
- Net Difference Between Projected and Actual Investment	(55,410)
- Change of Assumptions	(42,630)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,511
Pension Expense/(Income)	313,103
Contributions	(173,346)
Total Activity in FY 2024	153,038
Net Pension Liability as of June 30, 2024	\$934,785

Supplemental Information

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

\$173,346

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$52,535
2026	155,754
2027	47,076
2028	(7,646)
2029	0
Thereafter	0
Total	\$247,719

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,489,247	\$934,785	\$473,761

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1504000
 Submission Unit Name: CITY OF CHARLESTOWN

Wages: \$1,804,048 Proportionate Share: 0.0002686

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$974,802	\$1,082,723

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$110,966	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	143,356	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,146	13,633
Total	\$299,468	\$13,633

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$361,974
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,001
Total	\$377,975

PERF Net Pension Liability - Unaudited

CITY OF CHARLESTOWN - 1504000

Net Pension Liability as of June 30, 2023	\$974,802
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,022
- Net Difference Between Projected and Actual Investment	(80,071)
- Change of Assumptions	(53,158)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,984)
Pension Expense/(Income)	377,975
Contributions	(197,863)
Total Activity in FY 2024	107,921
Net Pension Liability as of June 30, 2024	\$1,082,723

Supplemental Information

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

\$197,863

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$69,421
2026	180,537
2027	44,734
2028	(8,857)
2029	0
Thereafter	0
Total	\$285,835

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,724,932	\$1,082,723	\$548,738

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1505000
 Submission Unit Name: HUNTINGBURG PUBLIC LIBRARY

Wages: \$58,356 Proportionate Share: 0.0000087

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$31,411	\$35,070

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,594	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,643	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	346	359
Total	\$8,583	\$359

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,724
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	121
Total	\$11,845

PERF Net Pension Liability - Unaudited

HUNTINGBURG PUBLIC LIBRARY - 1505000

Net Pension Liability as of June 30, 2023	\$31,411
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,951
- Net Difference Between Projected and Actual Investment	(2,557)
- Change of Assumptions	(1,713)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(331)
Pension Expense/(Income)	11,845
Contributions	(6,536)
Total Activity in FY 2024	3,659
Net Pension Liability as of June 30, 2024	\$35,070

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,536

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,493
2026	5,523
2027	1,495
2028	(287)
2029	0
Thereafter	0
Total	\$8,224

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$55,871	\$35,070	\$17,774

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1506000
 Submission Unit Name: CITY OF PRINCETON

Wages: \$1,498,884 Proportionate Share: 0.0002232

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$834,335	\$899,716

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,210	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	119,125	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,002	43,781
Total	\$213,337	\$43,781

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$300,791
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,188)
Total	\$275,603

PERF Net Pension Liability - Unaudited

CITY OF PRINCETON - 1506000

Net Pension Liability as of June 30, 2023	\$834,335
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,140
- Net Difference Between Projected and Actual Investment	(72,107)
- Change of Assumptions	(45,498)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,210)
Pension Expense/(Income)	275,603
Contributions	(159,547)
Total Activity in FY 2024	65,381
Net Pension Liability as of June 30, 2024	\$899,716

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,547

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$15,362
2026	128,548
2027	33,006
2028	(7,360)
2029	0
Thereafter	0
Total	\$169,556

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,433,376	\$899,716	\$455,987

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1507000
 Submission Unit Name: NORTH JUDSON-SAN PIERRE SCHOOLS

Wages: \$1,853,764 Proportionate Share: 0.0002760

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$944,097	\$1,112,552

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$114,023	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	147,306	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,470	5,502
Total	\$304,799	\$5,502

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$371,946
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,786
Total	\$401,732

PERF Net Pension Liability - Unaudited

NORTH JUDSON-SAN PIERRE SCHOOLS - 1507000

Net Pension Liability as of June 30, 2023	\$944,097
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	94,707
- Net Difference Between Projected and Actual Investment	(69,084)
- Change of Assumptions	(51,483)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,586)
Pension Expense/(Income)	401,732
Contributions	(192,831)
Total Activity in FY 2024	168,455
Net Pension Liability as of June 30, 2024	\$1,112,552

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$192,831

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$70,109
2026	186,661
2027	51,626
2028	(9,099)
2029	0
Thereafter	0
Total	\$299,297

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,772,455	\$1,112,552	\$563,856

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1508000
 Submission Unit Name: TOWN OF ROYAL CENTER

Wages: \$129,272 Proportionate Share: 0.0000192

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$71,645	\$77,395

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,932	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,247	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	828	3,155
Total	\$19,007	\$3,155

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,875
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,275)
Total	\$24,600

PERF Net Pension Liability - Unaudited

TOWN OF ROYAL CENTER - 1508000

Net Pension Liability as of June 30, 2023	\$71,645
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,466
- Net Difference Between Projected and Actual Investment	(6,174)
- Change of Assumptions	(3,907)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(756)
Pension Expense/(Income)	24,600
Contributions	(14,479)
Total Activity in FY 2024	5,750
Net Pension Liability as of June 30, 2024	\$77,395

Supplemental Information

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

\$14,479

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$2,052
2026	11,434
2027	2,999
2028	(633)
2029	0
Thereafter	0
Total	\$15,852

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$123,301	\$77,395	\$39,225

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1509000
 Submission Unit Name: WHITE RIVER VALLEY SCHOOL CORPORATION

Wages: \$979,458 Proportionate Share: 0.0001458

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$476,813	\$587,718

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,234	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	77,816	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,326	19,424
Total	\$162,376	\$19,424

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$196,485
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,581)
Total	\$186,904

PERF Net Pension Liability - Unaudited

WHITE RIVER VALLEY SCHOOL CORPORATION - 1509000

Net Pension Liability as of June 30, 2023	\$476,813
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,479
- Net Difference Between Projected and Actual Investment	(31,471)
- Change of Assumptions	(26,002)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,180
Pension Expense/(Income)	186,904
Contributions	(109,185)
Total Activity in FY 2024	110,905
Net Pension Liability as of June 30, 2024	\$587,718

Supplemental Information

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

\$109,185

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$18,665
2026	97,503
2027	31,591
2028	(4,807)
2029	0
Thereafter	0
Total	\$142,952

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$936,318	\$587,718	\$297,863

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1510000
 Submission Unit Name: TOWN OF NASHVILLE

Wages: \$1,036,568 Proportionate Share: 0.0001543

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$552,341	\$621,981

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,745	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	82,352	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,570	14,175
Total	\$164,667	\$14,175

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$207,939
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,183)
Total	\$205,756

PERF Net Pension Liability - Unaudited

TOWN OF NASHVILLE - 1510000

Net Pension Liability as of June 30, 2023	\$552,341
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,444
- Net Difference Between Projected and Actual Investment	(44,246)
- Change of Assumptions	(30,120)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,177)
Pension Expense/(Income)	205,756
Contributions	(108,017)
Total Activity in FY 2024	69,640
Net Pension Liability as of June 30, 2024	\$621,981

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,017

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$27,136
2026	102,808
2027	25,636
2028	(5,088)
2029	0
Thereafter	0
Total	\$150,492

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$990,905	\$621,981	\$315,228

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1511000
 Submission Unit Name: JACKSON COUNTY PUBLIC LIBRARY

Wages: \$880,342 Proportionate Share: 0.0001311

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$493,401	\$528,462

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,161	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	69,970	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,415	15,606
Total	\$139,546	\$15,606

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$176,674
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,539
Total	\$186,213

PERF Net Pension Liability - Unaudited

JACKSON COUNTY PUBLIC LIBRARY - 1511000

Net Pension Liability as of June 30, 2023	\$493,401
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,066
- Net Difference Between Projected and Actual Investment	(43,119)
- Change of Assumptions	(26,906)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,594)
Pension Expense/(Income)	186,213
Contributions	(98,599)
Total Activity in FY 2024	35,061
Net Pension Liability as of June 30, 2024	\$528,462

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,599

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$25,716
2026	82,667
2027	19,879
2028	(4,322)
2029	0
Thereafter	0
Total	\$123,940

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$841,916	\$528,462	\$267,831

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1512000
 Submission Unit Name: WASHINGTON COMMUNITY SCHOOLS

Wages: \$1,364,289 Proportionate Share: 0.0002031

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$724,572	\$818,693

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,906	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	108,398	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,546	21,642
Total	\$204,850	\$21,642

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$273,704
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,156
Total	\$274,860

PERF Net Pension Liability - Unaudited

WASHINGTON COMMUNITY SCHOOLS - 1512000

Net Pension Liability as of June 30, 2023	\$724,572
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,081
- Net Difference Between Projected and Actual Investment	(57,676)
- Change of Assumptions	(39,512)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	168
Pension Expense/(Income)	274,860
Contributions	(152,800)
Total Activity in FY 2024	94,121
Net Pension Liability as of June 30, 2024	\$818,693

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,800

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$30,139
2026	123,662
2027	36,103
2028	(6,696)
2029	0
Thereafter	0
Total	\$183,208

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,304,295	\$818,693	\$414,924

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1513000
 Submission Unit Name: NORTHWEST HENDRICKS SCHOOLS

Wages: \$1,833,358 Proportionate Share: 0.0002730

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$968,096	\$1,100,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,784	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	145,705	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,405	2,332
Total	\$294,894	\$2,332

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$367,903
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,137
Total	\$399,040

PERF Net Pension Liability - Unaudited

NORTHWEST HENDRICKS SCHOOLS - 1513000

Net Pension Liability as of June 30, 2023	\$968,096
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	92,977
- Net Difference Between Projected and Actual Investment	(76,185)
- Change of Assumptions	(52,792)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,341)
Pension Expense/(Income)	399,040
Contributions	(205,336)
Total Activity in FY 2024	132,363
Net Pension Liability as of June 30, 2024	\$1,100,459

Supplemental Information

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

\$205,336

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$71,294
2026	180,970
2027	49,299
2028	(9,001)
2029	0
Thereafter	0
Total	\$292,562

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,753,189	\$1,100,459	\$557,727

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1514000
 Submission Unit Name: SPRINGS VALLEY COMMUNITY SCHOOLS

Wages: \$1,321,822 Proportionate Share: 0.0001968

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$784,218	\$793,298

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,303	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	105,035	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,295	73,307
Total	\$203,633	\$73,307

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$265,214
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,984)
Total	\$244,230

PERF Net Pension Liability - Unaudited

SPRINGS VALLEY COMMUNITY SCHOOLS - 1514000

Net Pension Liability as of June 30, 2023	\$784,218
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,258
- Net Difference Between Projected and Actual Investment	(74,710)
- Change of Assumptions	(42,765)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,889)
Pension Expense/(Income)	244,230
Contributions	(148,044)
Total Activity in FY 2024	9,080
Net Pension Liability as of June 30, 2024	\$793,298

Supplemental Information

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

\$148,044

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$12,613
2026	100,158
2027	24,045
2028	(6,490)
2029	0
Thereafter	0
Total	\$130,326

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,263,837	\$793,298	\$402,053

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1515000
 Submission Unit Name: TOWN OF JAMESTOWN

Wages: \$295,436 Proportionate Share: 0.0000440

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$184,231	\$177,363

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,178	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	23,484	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,843	14,709
Total	\$52,505	\$14,709

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,296
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,203
Total	\$64,499

PERF Net Pension Liability - Unaudited

TOWN OF JAMESTOWN - 1515000

Net Pension Liability as of June 30, 2023	\$184,231
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,409
- Net Difference Between Projected and Actual Investment	(18,742)
- Change of Assumptions	(10,046)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,902)
Pension Expense/(Income)	64,499
Contributions	(33,086)
Total Activity in FY 2024	(6,868)
Net Pension Liability as of June 30, 2024	\$177,363

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,086

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$10,454
2026	24,602
2027	4,190
2028	(1,450)
2029	0
Thereafter	0
Total	\$37,796

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$282,565	\$177,363	\$89,890

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1517000

Submission Unit Name: POSEY TOWNSHIP - FAYETTE COUNTY

Wages: \$3,350

Proportionate Share:	0.0000005

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,118	\$2,015

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$207	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	267	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11	251
Total	\$485	\$251

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$674
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(107)
Total	\$567

PERF Net Pension Liability - Unaudited

POSEY TOWNSHIP - FAYETTE COUNTY - 1517000

Net Pension Liability as of June 30, 2023	\$2,118
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	164
- Net Difference Between Projected and Actual Investment	(218)
- Change of Assumptions	(115)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(126)
Pension Expense/(Income)	567
Contributions	(375)
Total Activity in FY 2024	(103)
Net Pension Liability as of June 30, 2024	\$2,015

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$375

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(23)
2026	229
2027	43
2028	(15)
2029	0
Thereafter	0
Total	\$234

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,211	\$2,015	\$1,021

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1518000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK

Wages: \$681,234 Proportionate Share: 0.0001014

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$323,993	\$408,742

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,891	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	54,119	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,537	1,084
Total	\$118,547	\$1,084

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$136,650
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,133)
Total	\$129,517

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK - 1518000

Net Pension Liability as of June 30, 2023	\$323,993
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,262
- Net Difference Between Projected and Actual Investment	(20,141)
- Change of Assumptions	(17,668)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,840
Pension Expense/(Income)	129,517
Contributions	(76,061)
Total Activity in FY 2024	84,749
Net Pension Liability as of June 30, 2024	\$408,742

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,061

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$24,963
2026	72,834
2027	23,010
2028	(3,344)
2029	0
Thereafter	0
Total	\$117,463

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$651,184	\$408,742	\$207,156

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1519000
 Submission Unit Name: TOWN OF GRABILL

Wages: \$46,624 Proportionate Share: 0.0000069

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$26,823	\$27,814

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,851	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,683	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	624	1,307
Total	\$7,158	\$1,307

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,299
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(184)
Total	\$9,115

PERF Net Pension Liability - Unaudited

TOWN OF GRABILL - 1519000

Net Pension Liability as of June 30, 2023	\$26,823
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,302
- Net Difference Between Projected and Actual Investment	(2,465)
- Change of Assumptions	(1,463)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,276)
Pension Expense/(Income)	9,115
Contributions	(5,222)
Total Activity in FY 2024	991
Net Pension Liability as of June 30, 2024	\$27,814

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,222

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$980
2026	4,158
2027	939
2028	(226)
2029	0
Thereafter	0
Total	\$5,851

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,311	\$27,814	\$14,096

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1520000
 Submission Unit Name: TOWN OF FISHERS

Wages: \$16,376,476 Proportionate Share: 0.0024382

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$8,680,397	\$9,828,347

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,007,286	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,301,307	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	204,357	38,209
Total	\$2,512,950	\$38,209

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,285,794
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	165,045
Total	\$3,450,839

PERF Net Pension Liability - Unaudited

TOWN OF FISHERS - 1520000

Net Pension Liability as of June 30, 2023	\$8,680,397
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	829,688
- Net Difference Between Projected and Actual Investment	(688,264)
- Change of Assumptions	(473,359)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(136,789)
Pension Expense/(Income)	3,450,839
Contributions	(1,834,165)
Total Activity in FY 2024	1,147,950
Net Pension Liability as of June 30, 2024	\$9,828,347

Supplemental Information

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

\$1,834,165

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$525,395
2026	1,593,949
2027	435,789
2028	(80,392)
2029	0
Thereafter	0
Total	\$2,474,741

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,657,968	\$9,828,347	\$4,981,132

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1521000
 Submission Unit Name: TOWN OF OTTERBEIN

Wages: \$417,812 Proportionate Share: 0.0000622

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$239,642	\$250,727

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,696	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	33,197	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,446	10,224
Total	\$65,339	\$10,224

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,823
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,911
Total	\$85,734

PERF Net Pension Liability - Unaudited

TOWN OF OTTERBEIN - 1521000

Net Pension Liability as of June 30, 2023	\$239,642
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,793
- Net Difference Between Projected and Actual Investment	(21,730)
- Change of Assumptions	(13,068)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,267)
Pension Expense/(Income)	85,734
Contributions	(46,377)
Total Activity in FY 2024	11,085
Net Pension Liability as of June 30, 2024	\$250,727

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,377

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$10,631
2026	37,922
2027	8,614
2028	(2,052)
2029	0
Thereafter	0
Total	\$55,115

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$399,445	\$250,727	\$127,072

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1522000
 Submission Unit Name: TOWN OF GREENTOWN

Wages: \$281,059 Proportionate Share: 0.0000418

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$143,644	\$168,495

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,269	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	22,309	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,212	218
Total	\$43,790	\$218

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,331
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,613)
Total	\$52,718

PERF Net Pension Liability - Unaudited

TOWN OF GREENTOWN - 1522000

Net Pension Liability as of June 30, 2023	\$143,644
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,330
- Net Difference Between Projected and Actual Investment	(10,615)
- Change of Assumptions	(7,833)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,730
Pension Expense/(Income)	52,718
Contributions	(31,479)
Total Activity in FY 2024	24,851
Net Pension Liability as of June 30, 2024	\$168,495

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,479

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$8,959
2026	27,826
2027	8,165
2028	(1,378)
2029	0
Thereafter	0
Total	\$43,572

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$268,437	\$168,495	\$85,396

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1523000
 Submission Unit Name: SCOTT COUNTY PUBLIC LIBRARY

Wages: \$209,307 Proportionate Share: 0.0000312

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$98,468	\$125,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,890	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,652	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,129	10,060
Total	\$36,671	\$10,060

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,046
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,589)
Total	\$30,457

PERF Net Pension Liability - Unaudited

SCOTT COUNTY PUBLIC LIBRARY - 1523000

Net Pension Liability as of June 30, 2023	\$98,468
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,875
- Net Difference Between Projected and Actual Investment	(5,917)
- Change of Assumptions	(5,370)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,696
Pension Expense/(Income)	30,457
Contributions	(23,442)
Total Activity in FY 2024	27,299
Net Pension Liability as of June 30, 2024	\$125,767

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,442

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,596
2026	18,792
2027	7,251
2028	(1,028)
2029	0
Thereafter	0
Total	\$26,611

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$200,364	\$125,767	\$63,740

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1524000
 Submission Unit Name: PAOLI COMMUNITY SCHOOL CORPORATION

Wages: \$1,901,493 Proportionate Share: 0.0002831

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,132,916	\$1,141,172

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116,956	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	151,095	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,614	80,439
Total	\$302,665	\$80,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$381,514
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,509)
Total	\$377,005

PERF Net Pension Liability - Unaudited

PAOLI COMMUNITY SCHOOL CORPORATION - 1524000

Net Pension Liability as of June 30, 2023	\$1,132,916
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,777
- Net Difference Between Projected and Actual Investment	(108,572)
- Change of Assumptions	(61,780)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(80,617)
Pension Expense/(Income)	377,005
Contributions	(211,557)
Total Activity in FY 2024	8,256
Net Pension Liability as of June 30, 2024	\$1,141,172

Supplemental Information

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

\$211,557

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$43,974
2026	153,907
2027	33,680
2028	(9,335)
2029	0
Thereafter	0
Total	\$222,226

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,818,050	\$1,141,172	\$578,360

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1525000
 Submission Unit Name: CITY OF NORTH VERNON

Wages: \$2,027,350 Proportionate Share: 0.0003018

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,090,564	\$1,216,551

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$124,682	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	161,076	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,970	72,623
Total	\$297,728	\$72,623

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$406,715
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,333)
Total	\$367,382

PERF Net Pension Liability - Unaudited

CITY OF NORTH VERNON - 1525000

Net Pension Liability as of June 30, 2023	\$1,090,564
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	102,369
- Net Difference Between Projected and Actual Investment	(88,884)
- Change of Assumptions	(59,471)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,550
Pension Expense/(Income)	367,382
Contributions	(226,959)
Total Activity in FY 2024	125,987
Net Pension Liability as of June 30, 2024	\$1,216,551

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$226,959

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$8,243
2026	175,028
2027	51,784
2028	(9,950)
2029	0
Thereafter	0
Total	\$225,105

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,938,141	\$1,216,551	\$616,564

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1526000
 Submission Unit Name: SOUTHWEST ALLEN COUNTY FIRE DISTRICT

Wages: \$728,775 Proportionate Share: 0.0001085

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$280,229	\$437,362

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,824	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	57,908	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,032	28,986
Total	\$158,764	\$28,986

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,218
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,553
Total	\$148,771

PERF Net Pension Liability - Unaudited

SOUTHWEST ALLEN COUNTY FIRE DISTRICT - 1526000

Net Pension Liability as of June 30, 2023	\$280,229
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,091
- Net Difference Between Projected and Actual Investment	(6,321)
- Change of Assumptions	(15,281)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,496
Pension Expense/(Income)	148,771
Contributions	(81,623)
Total Activity in FY 2024	157,133
Net Pension Liability as of June 30, 2024	\$437,362

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,623

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$20,359
2026	79,482
2027	33,515
2028	(3,578)
2029	0
Thereafter	0
Total	\$129,778

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$696,780	\$437,362	\$221,661

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1527000

Submission Unit Name: NORTH PUTNAM COMMUNITY SCHOOL CORPORATION

Wages: \$1,658,357

Proportionate Share:

0.0002469

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$870,687	\$995,250

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102,001	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	131,775	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,159	19,880
Total	\$248,935	\$19,880

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$332,730
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,027)
Total	\$307,703

PERF Net Pension Liability - Unaudited

NORTH PUTNAM COMMUNITY SCHOOL CORPORATION - 1527000

Net Pension Liability as of June 30, 2023	\$870,687
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,187
- Net Difference Between Projected and Actual Investment	(67,789)
- Change of Assumptions	(47,480)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,742
Pension Expense/(Income)	307,703
Contributions	(183,800)
Total Activity in FY 2024	124,563
Net Pension Liability as of June 30, 2024	\$995,250

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,800

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$40,841
2026	151,487
2027	44,868
2028	(8,141)
2029	0
Thereafter	0
Total	\$229,055

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,585,576	\$995,250	\$504,406

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1528000
 Submission Unit Name: DAVIESS-MARTIN SPECIAL EDUCATION COOPERATIVE

Wages: \$323,980 Proportionate Share: 0.0000482

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$175,408	\$194,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,913	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	25,725	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,897	2,690
Total	\$56,535	\$2,690

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,956
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,648
Total	\$71,604

PERF Net Pension Liability - Unaudited

DAVIESS-MARTIN SPECIAL EDUCATION COOPERATIVE - 1528000

Net Pension Liability as of June 30, 2023	\$175,408
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,324
- Net Difference Between Projected and Actual Investment	(14,479)
- Change of Assumptions	(9,565)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,713)
Pension Expense/(Income)	71,604
Contributions	(36,286)
Total Activity in FY 2024	18,885
Net Pension Liability as of June 30, 2024	\$194,293

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,286

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$15,875
2026	31,446
2027	8,113
2028	(1,589)
2029	0
Thereafter	0
Total	\$53,845

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$309,537	\$194,293	\$98,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1529000
 Submission Unit Name: TOWN OF ADVANCE

Wages: \$117,818 Proportionate Share: 0.0000175

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$63,881	\$70,542

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,230	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,340	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	716	2,375
Total	\$17,286	\$2,375

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,584
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,135)
Total	\$22,449

PERF Net Pension Liability - Unaudited

TOWN OF ADVANCE - 1529000

Net Pension Liability as of June 30, 2023	\$63,881
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,923
- Net Difference Between Projected and Actual Investment	(5,302)
- Change of Assumptions	(3,484)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	271
Pension Expense/(Income)	22,449
Contributions	(13,196)
Total Activity in FY 2024	6,661
Net Pension Liability as of June 30, 2024	\$70,542

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,196

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$2,006
2026	10,558
2027	2,924
2028	(577)
2029	0
Thereafter	0
Total	\$14,911

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$112,384	\$70,542	\$35,752

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1531000
 Submission Unit Name: TOWN OF MERRILLVILLE

Wages: \$3,647,168 Proportionate Share: 0.0005430

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,055,131	\$2,188,825

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$224,328	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	289,808	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,512	92,343
Total	\$558,648	\$92,343

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$731,764
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,103
Total	\$745,867

PERF Net Pension Liability - Unaudited

TOWN OF MERRILLVILLE - 1531000

Net Pension Liability as of June 30, 2023	\$2,055,131
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	182,281
- Net Difference Between Projected and Actual Investment	(181,234)
- Change of Assumptions	(112,070)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(95,490)
Pension Expense/(Income)	745,867
Contributions	(405,660)
Total Activity in FY 2024	133,694
Net Pension Liability as of June 30, 2024	\$2,188,825

Supplemental Information

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

\$405,660

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$86,005
2026	317,933
2027	80,270
2028	(17,903)
2029	0
Thereafter	0
Total	\$466,305

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,487,112	\$2,188,825	\$1,109,324

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1532000
 Submission Unit Name: CONNERSVILLE UTILITIES

Wages: \$1,667,619 Proportionate Share: 0.0002483

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$915,509	\$1,000,894

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102,579	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	132,522	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,030	37,530
Total	\$239,131	\$37,530

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$334,617
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,140)
Total	\$324,477

PERF Net Pension Liability - Unaudited

CONNERSVILLE UTILITIES - 1532000

Net Pension Liability as of June 30, 2023	\$915,509
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,848
- Net Difference Between Projected and Actual Investment	(77,315)
- Change of Assumptions	(49,925)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,887)
Pension Expense/(Income)	324,477
Contributions	(176,813)
Total Activity in FY 2024	85,385
Net Pension Liability as of June 30, 2024	\$1,000,894

Supplemental Information

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

\$176,813

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$21,913
2026	149,602
2027	38,273
2028	(8,187)
2029	0
Thereafter	0
Total	\$201,601

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,594,567	\$1,000,894	\$507,266

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1533000
 Submission Unit Name: CLAY TOWNSHIP, HAMILTON COUNTY

Wages: \$219,625 Proportionate Share: 0.0000327

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$121,762	\$131,813

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,509	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,453	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	15,424
Total	\$30,962	\$15,424

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,068
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,317)
Total	\$32,751

PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP, HAMILTON COUNTY - 1533000

Net Pension Liability as of June 30, 2023	\$121,762
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,018
- Net Difference Between Projected and Actual Investment	(10,455)
- Change of Assumptions	(6,640)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,295
Pension Expense/(Income)	32,751
Contributions	(22,918)
Total Activity in FY 2024	10,051
Net Pension Liability as of June 30, 2024	\$131,813

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,918

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$5,154)
2026	16,959
2027	4,811
2028	(1,078)
2029	0
Thereafter	0
Total	\$15,538

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$209,997	\$131,813	\$66,805

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1534000
 Submission Unit Name: TOWN OF HAMILTON

Wages: \$806,329 Proportionate Share: 0.0001200

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$427,755	\$483,718

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,575	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	64,046	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,225	12,967
Total	\$133,846	\$12,967

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$161,716
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,641
Total	\$183,357

PERF Net Pension Liability - Unaudited

TOWN OF HAMILTON - 1534000

Net Pension Liability as of June 30, 2023	\$427,755
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,823
- Net Difference Between Projected and Actual Investment	(33,997)
- Change of Assumptions	(23,326)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,585)
Pension Expense/(Income)	183,357
Contributions	(90,309)
Total Activity in FY 2024	55,963
Net Pension Liability as of June 30, 2024	\$483,718

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,309

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$30,453
2026	73,000
2027	21,383
2028	(3,957)
2029	0
Thereafter	0
Total	\$120,879

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$770,632	\$483,718	\$245,155

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1535000
 Submission Unit Name: PIKE COUNTY SCHOOL CORPORATION

Wages: \$2,194,065 Proportionate Share: 0.0003267

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,263,855	\$1,316,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$134,969	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	174,365	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,391	77,189
Total	\$328,725	\$77,189

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$440,271
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,516)
Total	\$418,755

PERF Net Pension Liability - Unaudited

PIKE COUNTY SCHOOL CORPORATION - 1535000

Net Pension Liability as of June 30, 2023	\$1,263,855
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	109,111
- Net Difference Between Projected and Actual Investment	(115,314)
- Change of Assumptions	(68,920)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,829)
Pension Expense/(Income)	418,755
Contributions	(245,735)
Total Activity in FY 2024	53,068
Net Pension Liability as of June 30, 2024	\$1,316,923

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$245,735

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$33,738
2026	183,600
2027	44,970
2028	(10,772)
2029	0
Thereafter	0
Total	\$251,536

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,098,047	\$1,316,923	\$667,433

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1536000

Submission Unit Name: NOBLESVILLE TOWNSHIP, HAMILTON COUNTY

Wages: \$293,223

Proportionate Share:

0.0000437

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$171,879	\$176,154

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,054	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	23,323	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,018	10,506
Total	\$43,395	\$10,506

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,891
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,404)
Total	\$57,487

PERF Net Pension Liability - Unaudited

NOBLESVILLE TOWNSHIP, HAMILTON COUNTY - 1536000

Net Pension Liability as of June 30, 2023	\$171,879
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,537
- Net Difference Between Projected and Actual Investment	(16,072)
- Change of Assumptions	(9,373)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,463)
Pension Expense/(Income)	57,487
Contributions	(32,841)
Total Activity in FY 2024	4,275
Net Pension Liability as of June 30, 2024	\$176,154

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,841

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$3,417
2026	25,277
2027	5,636
2028	(1,441)
2029	0
Thereafter	0
Total	\$32,889

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$280,639	\$176,154	\$89,277

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1538000
 Submission Unit Name: TOWN OF SELMA-LIBERTY REGIONAL WASTE DISTRICT

Wages: \$77,242 Proportionate Share: 0.0000115

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$41,293	\$46,356

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,751	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,138	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	714	2,654
Total	\$11,603	\$2,654

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,498
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(870)
Total	\$14,628

PERF Net Pension Liability - Unaudited

TOWN OF SELMA-LIBERTY REGIONAL WASTE DISTRICT - 1538000

Net Pension Liability as of June 30, 2023	\$41,293
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,906
- Net Difference Between Projected and Actual Investment	(3,327)
- Change of Assumptions	(2,252)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	759
Pension Expense/(Income)	14,628
Contributions	(8,651)
Total Activity in FY 2024	5,063
Net Pension Liability as of June 30, 2024	\$46,356

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,651

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$882
2026	6,437
2027	2,009
2028	(379)
2029	0
Thereafter	0
Total	\$8,949

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$73,852	\$46,356	\$23,494

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1540000
 Submission Unit Name: LAWRENCEBURG PUBLIC LIBRARY

Wages: \$576,823 Proportionate Share: 0.0000859

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$296,464	\$346,262

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,488	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	45,846	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,912	8,849
Total	\$90,246	\$8,849

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,761
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,778
Total	\$125,539

PERF Net Pension Liability - Unaudited

LAWRENCEBURG PUBLIC LIBRARY - 1540000

Net Pension Liability as of June 30, 2023	\$296,464
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,422
- Net Difference Between Projected and Actual Investment	(22,104)
- Change of Assumptions	(16,167)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,288)
Pension Expense/(Income)	125,539
Contributions	(64,604)
Total Activity in FY 2024	49,798
Net Pension Liability as of June 30, 2024	\$346,262

Supplemental Information

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

\$64,604

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$14,046
2026	53,589
2027	16,595
2028	(2,833)
2029	0
Thereafter	0
Total	\$81,397

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$551,644	\$346,262	\$175,490

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1541000
 Submission Unit Name: CENTER TOWNSHIP - PORTER COUNTY

Wages: \$48,900 Proportionate Share: 0.0000073

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$27,529	\$29,426

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,016	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,896	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	285	1,867
Total	\$7,197	\$1,867

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,838
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,087)
Total	\$8,751

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP - PORTER COUNTY - 1541000

Net Pension Liability as of June 30, 2023	\$27,529
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,453
- Net Difference Between Projected and Actual Investment	(2,414)
- Change of Assumptions	(1,501)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85
Pension Expense/(Income)	8,751
Contributions	(5,477)
Total Activity in FY 2024	1,897
Net Pension Liability as of June 30, 2024	\$29,426

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,477

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$362
2026	4,111
2027	1,098
2028	(241)
2029	0
Thereafter	0
Total	\$5,330

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,880	\$29,426	\$14,914

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1542000
 Submission Unit Name: BARR-REEVE COMMUNITY SCHOOLS INC

Wages: \$1,237,664 Proportionate Share: 0.0001843

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$579,517	\$742,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,139	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	98,364	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,540	0
Total	\$220,043	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$248,368
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,357
Total	\$266,725

PERF Net Pension Liability - Unaudited

BARR-REEVE COMMUNITY SCHOOLS INC - 1542000

Net Pension Liability as of June 30, 2023	\$579,517
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,282
- Net Difference Between Projected and Actual Investment	(34,463)
- Change of Assumptions	(31,602)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,122
Pension Expense/(Income)	266,725
Contributions	(137,670)
Total Activity in FY 2024	163,394
Net Pension Liability as of June 30, 2024	\$742,911

Supplemental Information

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

\$137,670

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$49,283
2026	133,879
2027	42,959
2028	(6,078)
2029	0
Thereafter	0
Total	\$220,043

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,183,563	\$742,911	\$376,517

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1543000
 Submission Unit Name: CITY OF OAKLAND CITY

Wages: \$370,070 Proportionate Share: 0.0000551

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$205,407	\$222,107

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,763	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	29,408	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,435	14,518
Total	\$57,606	\$14,518

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,254
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,285
Total	\$77,539

PERF Net Pension Liability - Unaudited

CITY OF OAKLAND CITY - 1543000

Net Pension Liability as of June 30, 2023	\$205,407
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,560
- Net Difference Between Projected and Actual Investment	(17,672)
- Change of Assumptions	(11,201)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,078)
Pension Expense/(Income)	77,539
Contributions	(41,448)
Total Activity in FY 2024	16,700
Net Pension Liability as of June 30, 2024	\$222,107

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,448

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$6,019
2026	30,268
2027	8,618
2028	(1,817)
2029	0
Thereafter	0
Total	\$43,088

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$353,849	\$222,107	\$112,567

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1544000
 Submission Unit Name: LAWRENCE TOWNSHIP - MARION COUNTY

Wages: \$929,758 Proportionate Share: 0.0001384

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$392,462	\$557,888

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,177	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	73,866	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,758	14,336
Total	\$181,801	\$14,336

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$186,512
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,116
Total	\$192,628

PERF Net Pension Liability - Unaudited

LAWRENCE TOWNSHIP - MARION COUNTY - 1544000

Net Pension Liability as of June 30, 2023	\$392,462
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,147
- Net Difference Between Projected and Actual Investment	(16,087)
- Change of Assumptions	(21,402)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,610
Pension Expense/(Income)	192,628
Contributions	(95,470)
Total Activity in FY 2024	165,426
Net Pension Liability as of June 30, 2024	\$557,888

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,470

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$30,884
2026	104,709
2027	36,435
2028	(4,563)
2029	0
Thereafter	0
Total	\$167,465

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$888,796	\$557,888	\$282,745

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1545000
 Submission Unit Name: TOWN OF ODON

Wages: \$405,424 Proportionate Share: 0.0000604

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$206,113	\$243,471

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,953	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	32,236	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,793	0
Total	\$69,982	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,397
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,738
Total	\$96,135

PERF Net Pension Liability - Unaudited

TOWN OF ODON - 1545000

Net Pension Liability as of June 30, 2023	\$206,113
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,736
- Net Difference Between Projected and Actual Investment	(15,006)
- Change of Assumptions	(11,240)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,860)
Pension Expense/(Income)	96,135
Contributions	(45,407)
Total Activity in FY 2024	37,358
Net Pension Liability as of June 30, 2024	\$243,471

Supplemental Information

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

\$45,407

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$18,462
2026	41,536
2027	11,977
2028	(1,993)
2029	0
Thereafter	0
Total	\$69,982

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$387,885	\$243,471	\$123,394

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1546000
 Submission Unit Name: JASPER COUNTY PUBLIC LIBRARY

Wages: \$1,139,994 Proportionate Share: 0.0001697

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$613,398	\$684,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,108	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	90,572	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,568	29,937
Total	\$167,248	\$29,937

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$228,693
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,261)
Total	\$213,432

PERF Net Pension Liability - Unaudited

JASPER COUNTY PUBLIC LIBRARY - 1546000

Net Pension Liability as of June 30, 2023	\$613,398
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,558
- Net Difference Between Projected and Actual Investment	(50,021)
- Change of Assumptions	(33,450)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,445
Pension Expense/(Income)	213,432
Contributions	(127,304)
Total Activity in FY 2024	70,660
Net Pension Liability as of June 30, 2024	\$684,058

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,304

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$13,877
2026	99,997
2027	29,032
2028	(5,595)
2029	0
Thereafter	0
Total	\$137,311

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,089,803	\$684,058	\$346,689

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1547000
 Submission Unit Name: BRISTOL PUBLIC LIBRARY

Wages: \$98,052 Proportionate Share: 0.0000146

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$54,352	\$58,852

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,032	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	7,792	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	713	2,854
Total	\$14,537	\$2,854

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,675
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(363)
Total	\$19,312

PERF Net Pension Liability - Unaudited

BRISTOL PUBLIC LIBRARY - 1547000

Net Pension Liability as of June 30, 2023	\$54,352
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,920
- Net Difference Between Projected and Actual Investment	(4,666)
- Change of Assumptions	(2,964)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,120)
Pension Expense/(Income)	19,312
Contributions	(10,982)
Total Activity in FY 2024	4,500
Net Pension Liability as of June 30, 2024	\$58,852

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,982

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,455
2026	8,418
2027	2,291
2028	(481)
2029	0
Thereafter	0
Total	\$11,683

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$93,760	\$58,852	\$29,827

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1549000
 Submission Unit Name: CLAY COMMUNITY SCHOOLS

Wages: \$7,924,095 Proportionate Share: 0.0011798

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,032,264	\$4,755,756

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$487,407	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	629,678	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,332	8,997
Total	\$1,222,417	\$8,997

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,589,935
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,773
Total	\$1,660,708

PERF Net Pension Liability - Unaudited

CLAY COMMUNITY SCHOOLS - 1549000

Net Pension Liability as of June 30, 2023	\$4,032,264
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	404,908
- Net Difference Between Projected and Actual Investment	(294,528)
- Change of Assumptions	(219,887)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,054
Pension Expense/(Income)	1,660,708
Contributions	(876,763)
Total Activity in FY 2024	723,492
Net Pension Liability as of June 30, 2024	\$4,755,756

Supplemental Information

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

\$876,763

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$235,769
2026	785,365
2027	231,186
2028	(38,900)
2029	0
Thereafter	0
Total	\$1,213,420

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,576,602	\$4,755,756	\$2,410,278

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1550000
 Submission Unit Name: CITY OF MONTPELIER

Wages: \$332,304 Proportionate Share: 0.0000495

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$189,878	\$199,534

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,450	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	26,419	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,618	28,795
Total	\$59,487	\$28,795

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,708
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(702)
Total	\$66,006

PERF Net Pension Liability - Unaudited

CITY OF MONTPELIER - 1550000

Net Pension Liability as of June 30, 2023	\$189,878
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,565
- Net Difference Between Projected and Actual Investment	(17,102)
- Change of Assumptions	(10,354)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,241)
Pension Expense/(Income)	66,006
Contributions	(37,218)
Total Activity in FY 2024	9,656
Net Pension Liability as of June 30, 2024	\$199,534

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,218

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$4,238
2026	21,060
2027	7,026
2028	(1,632)
2029	0
Thereafter	0
Total	\$30,692

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$317,886	\$199,534	\$101,126

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1551000
 Submission Unit Name: CITY OF CONNERSVILLE

Wages: \$2,577,614 Proportionate Share: 0.0003838

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,432,204	\$1,547,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$158,558	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	204,840	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,897	78,571
Total	\$375,295	\$78,571

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$517,221
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,921)
Total	\$490,300

PERF Net Pension Liability - Unaudited

CITY OF CONNERSVILLE - 1551000

Net Pension Liability as of June 30, 2023	\$1,432,204
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	129,256
- Net Difference Between Projected and Actual Investment	(123,425)
- Change of Assumptions	(78,101)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,615)
Pension Expense/(Income)	490,300
Contributions	(287,527)
Total Activity in FY 2024	114,888
Net Pension Liability as of June 30, 2024	\$1,547,092

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$287,527

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$30,469
2026	219,302
2027	59,608
2028	(12,655)
2029	0
Thereafter	0
Total	\$296,724

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,464,740	\$1,547,092	\$784,086

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1552000
 Submission Unit Name: NAPPANEE PUBLIC LIBRARY

Wages: \$678,133 Proportionate Share: 0.0001010

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$323,993	\$407,129

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,726	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	53,905	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,347	2,996
Total	\$121,978	\$2,996

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$136,111
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,356
Total	\$141,467

PERF Net Pension Liability - Unaudited

NAPPANEE PUBLIC LIBRARY - 1552000

Net Pension Liability as of June 30, 2023	\$323,993
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,097
- Net Difference Between Projected and Actual Investment	(20,355)
- Change of Assumptions	(17,668)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,546
Pension Expense/(Income)	141,467
Contributions	(75,951)
Total Activity in FY 2024	83,136
Net Pension Liability as of June 30, 2024	\$407,129

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,951

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$25,445
2026	74,082
2027	22,785
2028	(3,330)
2029	0
Thereafter	0
Total	\$118,982

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$648,616	\$407,129	\$206,338

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1553000
 Submission Unit Name: TOWN OF PITTSBORO

Wages: \$853,679 Proportionate Share: 0.0001271

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$402,697	\$512,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,508	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	67,835	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,251	5,572
Total	\$151,594	\$5,572

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$171,284
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,051
Total	\$196,335

PERF Net Pension Liability - Unaudited

TOWN OF PITTSBORO - 1553000

Net Pension Liability as of June 30, 2023	\$402,697
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,269
- Net Difference Between Projected and Actual Investment	(24,464)
- Change of Assumptions	(21,960)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,073
Pension Expense/(Income)	196,335
Contributions	(95,612)
Total Activity in FY 2024	109,641
Net Pension Liability as of June 30, 2024	\$512,338

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,612

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$31,869
2026	88,997
2027	29,347
2028	(4,191)
2029	0
Thereafter	0
Total	\$146,022

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$816,228	\$512,338	\$259,660

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1554000
 Submission Unit Name: TOWN OF BUNKER HILL

Wages: \$284,911 Proportionate Share: 0.0000424

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$118,586	\$170,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,517	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	22,630	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,868	2,739
Total	\$60,015	\$2,739

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,140
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,158
Total	\$64,298

PERF Net Pension Liability - Unaudited

TOWN OF BUNKER HILL - 1554000

Net Pension Liability as of June 30, 2023	\$118,586
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,091
- Net Difference Between Projected and Actual Investment	(4,550)
- Change of Assumptions	(6,467)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,866
Pension Expense/(Income)	64,298
Contributions	(31,910)
Total Activity in FY 2024	52,328
Net Pension Liability as of June 30, 2024	\$170,914

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,910

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$12,430
2026	34,352
2027	11,891
2028	(1,397)
2029	0
Thereafter	0
Total	\$57,276

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$272,290	\$170,914	\$86,621

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1555000
 Submission Unit Name: PORTER COUNTY EDUCATION SERVICES

Wages: \$1,885,916 Proportionate Share: 0.0002808

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,013,978	\$1,131,901

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116,006	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	149,868	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,329	11,660
Total	\$297,203	\$11,660

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$378,415
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,251
Total	\$398,666

PERF Net Pension Liability - Unaudited

PORTER COUNTY EDUCATION SERVICES - 1555000

Net Pension Liability as of June 30, 2023	\$1,013,978
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95,260
- Net Difference Between Projected and Actual Investment	(82,538)
- Change of Assumptions	(55,294)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,948)
Pension Expense/(Income)	398,666
Contributions	(211,223)
Total Activity in FY 2024	117,923
Net Pension Liability as of June 30, 2024	\$1,131,901

Supplemental Information

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

\$211,223

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$64,008
2026	182,510
2027	48,284
2028	(9,259)
2029	0
Thereafter	0
Total	\$285,543

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,803,280	\$1,131,901	\$573,662

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1556000

Submission Unit Name: JEFFERSON TOWNSHIP - PIKE COUNTY

Wages: \$8,355

Proportionate Share:

0.0000012

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,588	\$4,837

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$496	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	640	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	242	726
Total	\$1,378	\$726

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,617
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(187)
Total	\$1,430

PERF Net Pension Liability - Unaudited

JEFFERSON TOWNSHIP - PIKE COUNTY - 1556000

Net Pension Liability as of June 30, 2023	\$4,588
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	402
- Net Difference Between Projected and Actual Investment	(412)
- Change of Assumptions	(250)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15
Pension Expense/(Income)	1,430
Contributions	(936)
Total Activity in FY 2024	249
Net Pension Liability as of June 30, 2024	\$4,837

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$936

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1
2026	514
2027	177
2028	(40)
2029	0
Thereafter	0
Total	\$652

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,706	\$4,837	\$2,452

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1557000
 Submission Unit Name: TOWN OF LADOGA

Wages: \$339,754 Proportionate Share: 0.0000506

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$167,290	\$203,968

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,904	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	27,006	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,885	0
Total	\$58,795	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,190
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,162
Total	\$73,352

PERF Net Pension Liability - Unaudited

TOWN OF LADOGA - 1557000

Net Pension Liability as of June 30, 2023	\$167,290
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,481
- Net Difference Between Projected and Actual Investment	(11,337)
- Change of Assumptions	(9,123)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,357
Pension Expense/(Income)	73,352
Contributions	(38,052)
Total Activity in FY 2024	36,678
Net Pension Liability as of June 30, 2024	\$203,968

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,052

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$13,796
2026	35,913
2027	10,755
2028	(1,669)
2029	0
Thereafter	0
Total	\$58,795

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$324,950	\$203,968	\$103,374

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1558000
 Submission Unit Name: TOWN OF WORTHINGTON

Wages: \$200,083 Proportionate Share: 0.0000298

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$119,644	\$120,123

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,311	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	15,905	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,393	21,227
Total	\$29,609	\$21,227

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,159
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,750)
Total	\$34,409

PERF Net Pension Liability - Unaudited

TOWN OF WORTHINGTON - 1558000

Net Pension Liability as of June 30, 2023	\$119,644
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,863
- Net Difference Between Projected and Actual Investment	(11,518)
- Change of Assumptions	(6,524)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,342)
Pension Expense/(Income)	34,409
Contributions	(22,409)
Total Activity in FY 2024	479
Net Pension Liability as of June 30, 2024	\$120,123

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,409

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(5,373)
2026	11,217
2027	3,520
2028	(982)
2029	0
Thereafter	0
Total	\$8,382

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$191,374	\$120,123	\$60,880

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1559000
 Submission Unit Name: CENTRAL NINE CAREER CENTER

Wages: \$835,683 Proportionate Share: 0.0001244

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$441,167	\$501,455

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,393	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	66,394	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,239	1,077
Total	\$133,026	\$1,077

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$167,645
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,037
Total	\$182,682

PERF Net Pension Liability - Unaudited

CENTRAL NINE CAREER CENTER - 1559000

Net Pension Liability as of June 30, 2023	\$441,167
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,367
- Net Difference Between Projected and Actual Investment	(34,723)
- Change of Assumptions	(24,058)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,384)
Pension Expense/(Income)	182,682
Contributions	(93,596)
Total Activity in FY 2024	60,288
Net Pension Liability as of June 30, 2024	\$501,455

Supplemental Information

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

\$93,596

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$31,699
2026	81,887
2027	22,465
2028	(4,102)
2029	0
Thereafter	0
Total	\$131,949

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$798,889	\$501,455	\$254,144

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1560000
 Submission Unit Name: WHITLEY COUNTY CONSOLIDATED SCHOOLS

Wages: \$6,281,937 Proportionate Share: 0.0009353

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,276,987	\$3,770,180

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$386,398	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	499,185	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,966	26,980
Total	\$929,549	\$26,980

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,260,439
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,905
Total	\$1,285,344

PERF Net Pension Liability - Unaudited

WHITLEY COUNTY CONSOLIDATED SCHOOLS - 1560000

Net Pension Liability as of June 30, 2023	\$3,276,987
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	319,352
- Net Difference Between Projected and Actual Investment	(251,909)
- Change of Assumptions	(178,701)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,249
Pension Expense/(Income)	1,285,344
Contributions	(697,142)
Total Activity in FY 2024	493,193
Net Pension Liability as of June 30, 2024	\$3,770,180

Supplemental Information

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

\$697,142

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$160,920
2026	599,516
2027	172,971
2028	(30,838)
2029	0
Thereafter	0
Total	\$902,569

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,006,438	\$3,770,180	\$1,910,776

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1561000
 Submission Unit Name: HARRISON COUNTY PUBLIC LIBRARY

Wages: \$1,039,266 Proportionate Share: 0.0001547

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$568,223	\$623,593

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,911	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	82,566	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,982	11,302
Total	\$157,459	\$11,302

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$208,478
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,133)
Total	\$206,345

PERF Net Pension Liability - Unaudited

HARRISON COUNTY PUBLIC LIBRARY - 1561000

Net Pension Liability as of June 30, 2023	\$568,223
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,285
- Net Difference Between Projected and Actual Investment	(47,672)
- Change of Assumptions	(30,986)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,204)
Pension Expense/(Income)	206,345
Contributions	(116,398)
Total Activity in FY 2024	55,370
Net Pension Liability as of June 30, 2024	\$623,593

Supplemental Information

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

\$116,398

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$27,918
2026	98,012
2027	25,328
2028	(5,101)
2029	0
Thereafter	0
Total	\$146,157

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$993,474	\$623,593	\$316,045

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1562000
 Submission Unit Name: COATESVILLE LIBRARY

Wages: \$42,000 Proportionate Share: 0.0000063

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$22,941	\$25,395

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,603	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,362	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	232	898
Total	\$6,197	\$898

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,490
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(284)
Total	\$8,206

PERF Net Pension Liability - Unaudited

COATESVILLE LIBRARY - 1562000

Net Pension Liability as of June 30, 2023	\$22,941
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,134
- Net Difference Between Projected and Actual Investment	(1,896)
- Change of Assumptions	(1,251)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35)
Pension Expense/(Income)	8,206
Contributions	(4,704)
Total Activity in FY 2024	2,454
Net Pension Liability as of June 30, 2024	\$25,395

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,704

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$669
2026	3,788
2027	1,049
2028	(207)
2029	0
Thereafter	0
Total	\$5,299

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,458	\$25,395	\$12,871

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1563000
 Submission Unit Name: CITY OF NOBLESVILLE

Wages: \$14,485,857 Proportionate Share: 0.0021567

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$7,637,126	\$8,693,625

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$890,991	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,151,066	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88,560	12,915
Total	\$2,130,617	\$12,915

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,906,436
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,134
Total	\$2,990,570

PERF Net Pension Liability - Unaudited

CITY OF NOBLESVILLE - 1563000

Net Pension Liability as of June 30, 2023	\$7,637,126
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	734,738
- Net Difference Between Projected and Actual Investment	(599,384)
- Change of Assumptions	(416,468)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,931)
Pension Expense/(Income)	2,990,570
Contributions	(1,609,026)
Total Activity in FY 2024	1,056,499
Net Pension Liability as of June 30, 2024	\$8,693,625

Supplemental Information

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

\$1,609,026

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$407,237
2026	1,393,188
2027	388,388
2028	(71,111)
2029	0
Thereafter	0
Total	\$2,117,702

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,850,192	\$8,693,625	\$4,406,040

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1564000
 Submission Unit Name: TOWN OF NORTH WEBSTER

Wages: \$418,917 Proportionate Share: 0.0000624

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$239,995	\$251,533

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,779	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	33,304	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,626	11,491
Total	\$69,709	\$11,491

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,092
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,307
Total	\$86,399

PERF Net Pension Liability - Unaudited

TOWN OF NORTH WEBSTER - 1564000

Net Pension Liability as of June 30, 2023	\$239,995
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,869
- Net Difference Between Projected and Actual Investment	(21,703)
- Change of Assumptions	(13,087)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,021)
Pension Expense/(Income)	86,399
Contributions	(46,919)
Total Activity in FY 2024	11,538
Net Pension Liability as of June 30, 2024	\$251,533

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,919

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$11,421
2026	40,081
2027	8,774
2028	(2,058)
2029	0
Thereafter	0
Total	\$58,218

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$400,729	\$251,533	\$127,480

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1565000
 Submission Unit Name: TOWN OF ROSSVILLE

Wages: \$217,578 Proportionate Share: 0.0000324

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$114,350	\$130,604

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,385	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,292	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,297	11,573
Total	\$31,974	\$11,573

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,663
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,064)
Total	\$31,599

PERF Net Pension Liability - Unaudited

TOWN OF ROSSVILLE - 1565000

Net Pension Liability as of June 30, 2023	\$114,350
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,045
- Net Difference Between Projected and Actual Investment	(8,917)
- Change of Assumptions	(6,236)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,132
Pension Expense/(Income)	31,599
Contributions	(24,369)
Total Activity in FY 2024	16,254
Net Pension Liability as of June 30, 2024	\$130,604

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,369

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$2,505)
2026	18,051
2027	5,924
2028	(1,069)
2029	0
Thereafter	0
Total	\$20,401

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$208,071	\$130,604	\$66,192

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1566000
 Submission Unit Name: TOWN OF WESTPORT

Wages: \$452,417 Proportionate Share: 0.0000674

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$239,289	\$271,688

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,845	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	35,972	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,546	2,216
Total	\$68,363	\$2,216

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,830
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,520
Total	\$93,350

PERF Net Pension Liability - Unaudited

TOWN OF WESTPORT - 1566000

Net Pension Liability as of June 30, 2023	\$239,289
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,949
- Net Difference Between Projected and Actual Investment	(18,874)
- Change of Assumptions	(13,049)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,306)
Pension Expense/(Income)	93,350
Contributions	(50,671)
Total Activity in FY 2024	32,399
Net Pension Liability as of June 30, 2024	\$271,688

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,671

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$11,944
2026	44,297
2027	12,129
2028	(2,223)
2029	0
Thereafter	0
Total	\$66,147

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$432,839	\$271,688	\$137,695

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1567000
 Submission Unit Name: TOWN OF DALEVILLE

Wages: \$541,563 Proportionate Share: 0.0000806

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$283,406	\$324,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,298	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	43,018	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,445	0
Total	\$94,761	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$108,619
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,880
Total	\$121,499

PERF Net Pension Liability - Unaudited

TOWN OF DALEVILLE - 1567000

Net Pension Liability as of June 30, 2023	\$283,406
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,500
- Net Difference Between Projected and Actual Investment	(21,939)
- Change of Assumptions	(15,455)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,459)
Pension Expense/(Income)	121,499
Contributions	(60,655)
Total Activity in FY 2024	41,491
Net Pension Liability as of June 30, 2024	\$324,897

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,655

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$25,484
2026	57,053
2027	14,881
2028	(2,657)
2029	0
Thereafter	0
Total	\$94,761

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$517,608	\$324,897	\$164,662

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1568000
 Submission Unit Name: COLUMBUS TOWNSHIP - BARTHOLOMEW COUNTY

Wages: \$376,816 Proportionate Share: 0.0000561

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$220,583	\$226,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,176	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	29,941	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,347	14,727
Total	\$55,464	\$14,727

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,602
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,733)
Total	\$70,869

PERF Net Pension Liability - Unaudited

COLUMBUS TOWNSHIP - BARTHOLOMEW COUNTY - 1568000

Net Pension Liability as of June 30, 2023	\$220,583
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,663
- Net Difference Between Projected and Actual Investment	(20,617)
- Change of Assumptions	(12,029)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,128)
Pension Expense/(Income)	70,869
Contributions	(42,203)
Total Activity in FY 2024	5,555
Net Pension Liability as of June 30, 2024	\$226,138

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,203

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$3,755
2026	31,584
2027	7,249
2028	(1,851)
2029	0
Thereafter	0
Total	\$40,737

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$360,271	\$226,138	\$114,610

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1569000

Submission Unit Name: HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY

Wages: \$1,295,545

Proportionate Share: 0.0001929

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$633,515	\$777,577

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,692	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	102,954	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,195	6,117
Total	\$216,841	\$6,117

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$259,958
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,004
Total	\$275,962

PERF Net Pension Liability - Unaudited

HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY - 1569000

Net Pension Liability as of June 30, 2023	\$633,515
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,730
- Net Difference Between Projected and Actual Investment	(42,249)
- Change of Assumptions	(34,547)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,089
Pension Expense/(Income)	275,962
Contributions	(144,923)
Total Activity in FY 2024	144,062
Net Pension Liability as of June 30, 2024	\$777,577

Supplemental Information

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

\$144,923

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$43,868
2026	131,685
2027	41,531
2028	(6,360)
2029	0
Thereafter	0
Total	\$210,724

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,238,792	\$777,577	\$394,086

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1570000

Submission Unit Name: BAINBRIDGE TOWNSHIP - DUBOIS COUNTY

Wages: \$39,953

Proportionate Share:

0.0000059

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$21,529	\$23,783

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,437	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,149	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	4,182
Total	\$5,586	\$4,182

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,951
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,888)
Total	\$5,063

PERF Net Pension Liability - Unaudited

BAINBRIDGE TOWNSHIP - DUBOIS COUNTY - 1570000

Net Pension Liability as of June 30, 2023	\$21,529
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,997
- Net Difference Between Projected and Actual Investment	(1,785)
- Change of Assumptions	(1,174)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46)
Pension Expense/(Income)	5,063
Contributions	(1,801)
Total Activity in FY 2024	2,254
Net Pension Liability as of June 30, 2024	\$23,783

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,801

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(1,249)
2026	2,367
2027	481
2028	(195)
2029	0
Thereafter	0
Total	\$1,404

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,889	\$23,783	\$12,053

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1572000
 Submission Unit Name: TOWN OF FORT BRANCH

Wages: \$393,784 Proportionate Share: 0.0000586

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$196,231	\$236,216

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,209	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	31,276	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,633	7,375
Total	\$63,118	\$7,375

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,971
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,445
Total	\$83,416

PERF Net Pension Liability - Unaudited

TOWN OF FORT BRANCH - 1572000

Net Pension Liability as of June 30, 2023	\$196,231
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,194
- Net Difference Between Projected and Actual Investment	(13,701)
- Change of Assumptions	(10,701)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,765
Pension Expense/(Income)	83,416
Contributions	(43,988)
Total Activity in FY 2024	39,985
Net Pension Liability as of June 30, 2024	\$236,216

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,988

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$8,049
2026	37,519
2027	12,107
2028	(1,932)
2029	0
Thereafter	0
Total	\$55,743

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$376,326	\$236,216	\$119,717

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1573000
 Submission Unit Name: TOWN OF SPENCER

Wages: \$1,400,628 Proportionate Share: 0.0002085

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$701,279	\$840,460

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86,137	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	111,280	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,688	2,640
Total	\$226,105	\$2,640

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$280,981
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,680
Total	\$302,661

PERF Net Pension Liability - Unaudited

TOWN OF SPENCER - 1573000

Net Pension Liability as of June 30, 2023	\$701,279
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,789
- Net Difference Between Projected and Actual Investment	(49,455)
- Change of Assumptions	(38,242)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,433
Pension Expense/(Income)	302,661
Contributions	(152,005)
Total Activity in FY 2024	139,181
Net Pension Liability as of June 30, 2024	\$840,460

Supplemental Information

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

\$152,005

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$45,056
2026	143,483
2027	41,801
2028	(6,875)
2029	0
Thereafter	0
Total	\$223,465

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,338,974	\$840,460	\$425,956

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1574000
 Submission Unit Name: CENTERVILLE LIBRARY

Wages: \$146,418 Proportionate Share: 0.0000218

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$78,351	\$87,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,006	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,635	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,292	1,482
Total	\$21,933	\$1,482

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,378
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,929
Total	\$35,307

PERF Net Pension Liability - Unaudited

CENTERVILLE LIBRARY - 1574000

Net Pension Liability as of June 30, 2023	\$78,351
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,403
- Net Difference Between Projected and Actual Investment	(6,323)
- Change of Assumptions	(4,273)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,191)
Pension Expense/(Income)	35,307
Contributions	(16,399)
Total Activity in FY 2024	9,524
Net Pension Liability as of June 30, 2024	\$87,875

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,399

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$3,761
2026	13,611
2027	3,798
2028	(719)
2029	0
Thereafter	0
Total	\$20,451

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$139,998	\$87,875	\$44,536

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1575000
 Submission Unit Name: SPENCER COUNTY PUBLIC LIBRARY

Wages: \$516,367 Proportionate Share: 0.0000769

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$277,053	\$309,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,769	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	41,043	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	14,797
Total	\$72,812	\$14,797

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,633
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,628)
Total	\$98,005

PERF Net Pension Liability - Unaudited

SPENCER COUNTY PUBLIC LIBRARY - 1575000

Net Pension Liability as of June 30, 2023	\$277,053
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,101
- Net Difference Between Projected and Actual Investment	(22,458)
- Change of Assumptions	(15,108)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,330)
Pension Expense/(Income)	98,005
Contributions	(49,280)
Total Activity in FY 2024	32,930
Net Pension Liability as of June 30, 2024	\$309,983

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,280

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,041
2026	43,840
2027	11,669
2028	(2,535)
2029	0
Thereafter	0
Total	\$58,015

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$493,847	\$309,983	\$157,103

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1576000
 Submission Unit Name: TOWN OF ALBANY

Wages: \$460,121 Proportionate Share: 0.0000685

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$254,465	\$276,122

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,299	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	36,560	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,795	8,193
Total	\$67,654	\$8,193

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,313
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,277)
Total	\$91,036

PERF Net Pension Liability - Unaudited

TOWN OF ALBANY - 1576000

Net Pension Liability as of June 30, 2023	\$254,465
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,093
- Net Difference Between Projected and Actual Investment	(21,764)
- Change of Assumptions	(13,876)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,298)
Pension Expense/(Income)	91,036
Contributions	(51,534)
Total Activity in FY 2024	21,657
Net Pension Liability as of June 30, 2024	\$276,122

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,534

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$9,311
2026	41,575
2027	10,833
2028	(2,258)
2029	0
Thereafter	0
Total	\$59,461

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$439,903	\$276,122	\$139,942

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1577000

Submission Unit Name: BROOK IROQUOIS TOWNSHIP PUBLIC LIBRARY

Wages: \$115,665

Proportionate Share: 0.0000172

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$60,705	\$69,333

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,106	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,180	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,350	0
Total	\$20,636	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,179
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,736
Total	\$25,915

PERF Net Pension Liability - Unaudited

BROOK IROQUOIS TOWNSHIP PUBLIC LIBRARY - 1577000

Net Pension Liability as of June 30, 2023	\$60,705
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,864
- Net Difference Between Projected and Actual Investment	(4,734)
- Change of Assumptions	(3,310)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,153)
Pension Expense/(Income)	25,915
Contributions	(12,954)
Total Activity in FY 2024	8,628
Net Pension Liability as of June 30, 2024	\$69,333

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,954

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,666
2026	12,388
2027	3,148
2028	(566)
2029	0
Thereafter	0
Total	\$20,636

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$110,457	\$69,333	\$35,139

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1578000
 Submission Unit Name: TOWN OF FRENCH LICK

Wages: \$810,438 Proportionate Share: 0.0001207

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$381,521	\$486,540

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,864	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	64,420	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,605	0
Total	\$144,889	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$162,659
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,876
Total	\$175,535

PERF Net Pension Liability - Unaudited

TOWN OF FRENCH LICK - 1578000

Net Pension Liability as of June 30, 2023	\$381,521
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,058
- Net Difference Between Projected and Actual Investment	(23,026)
- Change of Assumptions	(20,805)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,563
Pension Expense/(Income)	175,535
Contributions	(88,306)
Total Activity in FY 2024	105,019
Net Pension Liability as of June 30, 2024	\$486,540

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,306

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$33,754
2026	87,602
2027	27,512
2028	(3,979)
2029	0
Thereafter	0
Total	\$144,889

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$775,128	\$486,540	\$246,585

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1579000
 Submission Unit Name: TOWN OF LAGRO

Wages: \$39,931 Proportionate Share: 0.0000059

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$24,352	\$23,783

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,437	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,149	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	299	10,773
Total	\$5,885	\$10,773

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,951
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,087)
Total	\$1,864

PERF Net Pension Liability - Unaudited

TOWN OF LAGRO - 1579000

Net Pension Liability as of June 30, 2023	\$24,352
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,939
- Net Difference Between Projected and Actual Investment	(2,433)
- Change of Assumptions	(1,328)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,861
Pension Expense/(Income)	1,864
Contributions	(4,472)
Total Activity in FY 2024	(569)
Net Pension Liability as of June 30, 2024	\$23,783

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,472

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$5,180)
2026	(127)
2027	614
2028	(195)
2029	0
Thereafter	0
Total	(\$4,888)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,889	\$23,783	\$12,053

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1580000
 Submission Unit Name: PERRY TOWNSHIP - MONROE COUNTY

Wages: \$402,503 Proportionate Share: 0.0000599

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$201,878	\$241,456

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,746	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	31,970	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,364	0
Total	\$67,080	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,723
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,436
Total	\$93,159

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - MONROE COUNTY - 1580000

Net Pension Liability as of June 30, 2023	\$201,878
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,616
- Net Difference Between Projected and Actual Investment	(14,301)
- Change of Assumptions	(11,009)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,807)
Pension Expense/(Income)	93,159
Contributions	(45,080)
Total Activity in FY 2024	39,578
Net Pension Liability as of June 30, 2024	\$241,456

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,080

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$15,360
2026	41,470
2027	12,224
2028	(1,974)
2029	0
Thereafter	0
Total	\$67,080

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$384,674	\$241,456	\$122,373

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1582000
 Submission Unit Name: BENTON COUNTY PUBLIC LIBRARY

Wages: \$130,254 Proportionate Share: 0.0000194

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$71,998	\$78,201

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,015	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,354	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,332	1,794
Total	\$21,701	\$1,794

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,144
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,515
Total	\$28,659

PERF Net Pension Liability - Unaudited

BENTON COUNTY PUBLIC LIBRARY - 1582000

Net Pension Liability as of June 30, 2023	\$71,998
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,542
- Net Difference Between Projected and Actual Investment	(6,148)
- Change of Assumptions	(3,926)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,336)
Pension Expense/(Income)	28,659
Contributions	(14,588)
Total Activity in FY 2024	6,203
Net Pension Liability as of June 30, 2024	\$78,201

Supplemental Information

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

\$14,588

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,039
2026	12,431
2027	3,076
2028	(639)
2029	0
Thereafter	0
Total	\$19,907

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$124,586	\$78,201	\$39,633

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1583000
 Submission Unit Name: CLOVERDALE COMMUNITY SCHOOL CORPORATION

Wages: \$1,034,415 Proportionate Share: 0.0001540

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$479,636	\$620,772

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,622	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	82,192	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,982	2,067
Total	\$200,796	\$2,067

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$207,535
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,249
Total	\$219,784

PERF Net Pension Liability - Unaudited

CLOVERDALE COMMUNITY SCHOOL CORPORATION - 1583000

Net Pension Liability as of June 30, 2023	\$479,636
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,809
- Net Difference Between Projected and Actual Investment	(27,742)
- Change of Assumptions	(26,156)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,295
Pension Expense/(Income)	219,784
Contributions	(115,854)
Total Activity in FY 2024	141,136
Net Pension Liability as of June 30, 2024	\$620,772

Supplemental Information

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

\$115,854

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$48,522
2026	118,620
2027	36,664
2028	(5,077)
2029	0
Thereafter	0
Total	\$198,729

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$988,978	\$620,772	\$314,615

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1585000
 Submission Unit Name: TOWN OF WEST BADEN SPRINGS

Wages: \$408,128 Proportionate Share: 0.0000608

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$225,172	\$245,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,118	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	32,450	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,756	6,930
Total	\$61,324	\$6,930

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,936
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,572)
Total	\$78,364

PERF Net Pension Liability - Unaudited

TOWN OF WEST BADEN SPRINGS - 1585000

Net Pension Liability as of June 30, 2023	\$225,172
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,511
- Net Difference Between Projected and Actual Investment	(19,160)
- Change of Assumptions	(12,279)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,813)
Pension Expense/(Income)	78,364
Contributions	(45,711)
Total Activity in FY 2024	19,912
Net Pension Liability as of June 30, 2024	\$245,084

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,711

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$8,620
2026	38,075
2027	9,703
2028	(2,004)
2029	0
Thereafter	0
Total	\$54,394

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$390,454	\$245,084	\$124,212

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1586000
 Submission Unit Name: WRIGHT TOWNSHIP - GREENE COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	(\$1,765)	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,428	3,007
Total	\$3,428	\$3,007

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(596)
Total	(\$596)

PERF Net Pension Liability - Unaudited

WRIGHT TOWNSHIP - GREENE COUNTY - 1586000

Net Pension Liability as of June 30, 2023	(\$1,765)
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36
- Net Difference Between Projected and Actual Investment	404
- Change of Assumptions	96
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,282
Pension Expense/(Income)	(596)
Contributions	(3,457)
Total Activity in FY 2024	1,765
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,457

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$573)
2026	98
2027	896
2028	0
2029	0
Thereafter	0
Total	\$421

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1587000

Submission Unit Name: JACKSON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$62,712

Proportionate Share: 0.0000093

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$33,176	\$37,488

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,842	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,964	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	405	777
Total	\$9,211	\$777

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,533
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(198)
Total	\$12,335

PERF Net Pension Liability - Unaudited

JACKSON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1587000

Net Pension Liability as of June 30, 2023	\$33,176
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,163
- Net Difference Between Projected and Actual Investment	(2,640)
- Change of Assumptions	(1,809)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	287
Pension Expense/(Income)	12,335
Contributions	(7,024)
Total Activity in FY 2024	4,312
Net Pension Liability as of June 30, 2024	\$37,488

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,024

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,301
2026	5,780
2027	1,659
2028	(306)
2029	0
Thereafter	0
Total	\$8,434

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$59,724	\$37,488	\$18,999

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1588000
 Submission Unit Name: LINTON HOUSING AUTHORITY

Wages: \$65,040 Proportionate Share: 0.0000097

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$37,058	\$39,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,007	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,177	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	199	9,184
Total	\$9,383	\$9,184

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,072
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,443)
Total	\$7,629

PERF Net Pension Liability - Unaudited

LINTON HOUSING AUTHORITY - 1588000

Net Pension Liability as of June 30, 2023	\$37,058
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,249
- Net Difference Between Projected and Actual Investment	(3,317)
- Change of Assumptions	(2,021)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,667
Pension Expense/(Income)	7,629
Contributions	(6,164)
Total Activity in FY 2024	2,043
Net Pension Liability as of June 30, 2024	\$39,101

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,164

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$3,692)
2026	3,031
2027	1,180
2028	(320)
2029	0
Thereafter	0
Total	\$199

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$62,293	\$39,101	\$19,817

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1589000
 Submission Unit Name: TOWN OF MENTONE

Wages: \$225,468 Proportionate Share: 0.0000336

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$146,467	\$135,441

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,881	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,933	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,384	16,083
Total	\$36,198	\$16,083

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,280
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,106)
Total	\$41,174

PERF Net Pension Liability - Unaudited

TOWN OF MENTONE - 1589000

Net Pension Liability as of June 30, 2023	\$146,467
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,884
- Net Difference Between Projected and Actual Investment	(15,638)
- Change of Assumptions	(7,987)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,206)
Pension Expense/(Income)	41,174
Contributions	(25,253)
Total Activity in FY 2024	(11,026)
Net Pension Liability as of June 30, 2024	\$135,441

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,253

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$984
2026	17,813
2027	2,426
2028	(1,108)
2029	0
Thereafter	0
Total	\$20,115

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$215,777	\$135,441	\$68,643

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1590000

Submission Unit Name: NORTHEAST INDIANA SOLID WASTE MANAGEMENT DISTRICT

Wages: \$279,411

Proportionate Share: 0.0000416

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$152,467	\$167,689

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,186	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	22,203	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,576	10,953
Total	\$41,965	\$10,953

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,061
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,750
Total	\$57,811

PERF Net Pension Liability - Unaudited

NORTHEAST INDIANA SOLID WASTE MANAGEMENT DISTRICT - 1590000

Net Pension Liability as of June 30, 2023	\$152,467
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,067
- Net Difference Between Projected and Actual Investment	(12,743)
- Change of Assumptions	(8,314)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,305)
Pension Expense/(Income)	57,811
Contributions	(31,294)
Total Activity in FY 2024	15,222
Net Pension Liability as of June 30, 2024	\$167,689

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,294

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$2,715
2026	22,813
2027	6,855
2028	(1,371)
2029	0
Thereafter	0
Total	\$31,012

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$267,153	\$167,689	\$84,987

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1591000
 Submission Unit Name: SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION

Wages: \$1,091,200 Proportionate Share: 0.0001625

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$530,459	\$655,035

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,133	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	86,729	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,116	22,605
Total	\$204,978	\$22,605

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$218,990
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,867
Total	\$237,857

PERF Net Pension Liability - Unaudited

SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION - 1591000

Net Pension Liability as of June 30, 2023	\$530,459
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,280
- Net Difference Between Projected and Actual Investment	(34,854)
- Change of Assumptions	(28,927)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,876)
Pension Expense/(Income)	237,857
Contributions	(96,904)
Total Activity in FY 2024	124,576
Net Pension Liability as of June 30, 2024	\$655,035

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,904

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$48,379
2026	108,756
2027	30,596
2028	(5,358)
2029	0
Thereafter	0
Total	\$182,373

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,043,565	\$655,035	\$331,980

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1592000
 Submission Unit Name: WARREN COUNTY HIGHWAY

Wages: \$1,122,899 Proportionate Share: 0.0001672

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$607,398	\$673,981

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,075	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	89,237	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,768	19,748
Total	\$165,080	\$19,748

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$225,324
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,240)
Total	\$224,084

PERF Net Pension Liability - Unaudited

WARREN COUNTY HIGHWAY - 1592000

Net Pension Liability as of June 30, 2023	\$607,398
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,648
- Net Difference Between Projected and Actual Investment	(49,980)
- Change of Assumptions	(33,123)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,282)
Pension Expense/(Income)	224,084
Contributions	(125,764)
Total Activity in FY 2024	66,583
Net Pension Liability as of June 30, 2024	\$673,981

Supplemental Information

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

\$125,764

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$21,252
2026	101,329
2027	28,264
2028	(5,513)
2029	0
Thereafter	0
Total	\$145,332

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,073,748	\$673,981	\$341,582

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1592001
 Submission Unit Name: WARREN COUNTY-GENERAL

Wages: \$2,383,259 Proportionate Share: 0.0003548

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,147,739	\$1,430,193

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$146,577	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	189,362	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	78,266	0
Total	\$414,205	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$478,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,015
Total	\$528,154

PERF Net Pension Liability - Unaudited

WARREN COUNTY-GENERAL - 1592001

Net Pension Liability as of June 30, 2023	\$1,147,739
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	123,095
- Net Difference Between Projected and Actual Investment	(73,703)
- Change of Assumptions	(62,589)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,423
Pension Expense/(Income)	528,154
Contributions	(266,926)
Total Activity in FY 2024	282,454
Net Pension Liability as of June 30, 2024	\$1,430,193

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$266,926

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$95,082
2026	252,034
2027	78,788
2028	(11,699)
2029	0
Thereafter	0
Total	\$414,205

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,278,503	\$1,430,193	\$724,840

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1593000

Submission Unit Name: WARRICK COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$431,826

Proportionate Share: 0.0000643

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$216,701	\$259,192

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,564	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	34,318	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,694	7,093
Total	\$68,576	\$7,093

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,653
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,052)
Total	\$80,601

PERF Net Pension Liability - Unaudited

WARRICK COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1593000

Net Pension Liability as of June 30, 2023	\$216,701
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,130
- Net Difference Between Projected and Actual Investment	(15,350)
- Change of Assumptions	(11,817)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,292
Pension Expense/(Income)	80,601
Contributions	(48,365)
Total Activity in FY 2024	42,491
Net Pension Liability as of June 30, 2024	\$259,192

Supplemental Information

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

\$48,365

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$7,623
2026	42,862
2027	13,118
2028	(2,120)
2029	0
Thereafter	0
Total	\$61,483

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$412,931	\$259,192	\$131,362

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1594000
 Submission Unit Name: WEST CREEK TOWNSHIP-LAKE COUNTY

Wages: \$620,641 Proportionate Share: 0.0000924

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$320,111	\$372,463

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,173	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	49,315	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,945	0
Total	\$98,433	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$124,521
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,080)
Total	\$114,441

PERF Net Pension Liability - Unaudited

WEST CREEK TOWNSHIP-LAKE COUNTY - 1594000

Net Pension Liability as of June 30, 2023	\$320,111
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,624
- Net Difference Between Projected and Actual Investment	(24,055)
- Change of Assumptions	(17,456)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,310
Pension Expense/(Income)	114,441
Contributions	(69,512)
Total Activity in FY 2024	52,352
Net Pension Liability as of June 30, 2024	\$372,463

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,512

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$22,196
2026	61,590
2027	17,693
2028	(3,046)
2029	0
Thereafter	0
Total	\$98,433

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$593,387	\$372,463	\$188,769

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1595000

Submission Unit Name: WEST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$68,503

Proportionate Share: 0.0000102

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$23,999	\$41,116

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,214	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,444	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,466	4,458
Total	\$16,124	\$4,458

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,746
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,056)
Total	\$12,690

PERF Net Pension Liability - Unaudited

WEST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1595000

Net Pension Liability as of June 30, 2023	\$23,999
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,723
- Net Difference Between Projected and Actual Investment	(57)
- Change of Assumptions	(1,309)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,742
Pension Expense/(Income)	12,690
Contributions	(7,672)
Total Activity in FY 2024	17,117
Net Pension Liability as of June 30, 2024	\$41,116

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,672

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$918
2026	7,620
2027	3,463
2028	(335)
2029	0
Thereafter	0
Total	\$11,666

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$65,504	\$41,116	\$20,838

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1596000
 Submission Unit Name: BROWN TOWNSHIP - MORGAN COUNTY

Wages: \$264,199 Proportionate Share: 0.0000393

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$112,586	\$158,418

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,236	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	20,975	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,776	8,379
Total	\$51,987	\$8,379

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,962
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,646)
Total	\$50,316

PERF Net Pension Liability - Unaudited

BROWN TOWNSHIP - MORGAN COUNTY - 1596000

Net Pension Liability as of June 30, 2023	\$112,586
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,933
- Net Difference Between Projected and Actual Investment	(4,830)
- Change of Assumptions	(6,140)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,143
Pension Expense/(Income)	50,316
Contributions	(29,590)
Total Activity in FY 2024	45,832
Net Pension Liability as of June 30, 2024	\$158,418

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,590

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$6,513
2026	27,722
2027	10,669
2028	(1,296)
2029	0
Thereafter	0
Total	\$43,608

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$252,382	\$158,418	\$80,288

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1597000
 Submission Unit Name: BUCK CREEK TOWNSHIP - HANCOCK COUNTY

Wages: \$61,525 Proportionate Share: 0.0000092

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$39,881	\$37,085

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,801	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,910	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,406	20,195
Total	\$10,117	\$20,195

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,398
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,661)
Total	\$3,737

PERF Net Pension Liability - Unaudited

BUCK CREEK TOWNSHIP - HANCOCK COUNTY - 1597000

Net Pension Liability as of June 30, 2023	\$39,881
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,985
- Net Difference Between Projected and Actual Investment	(4,231)
- Change of Assumptions	(2,175)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,136
Pension Expense/(Income)	3,737
Contributions	(8,248)
Total Activity in FY 2024	(2,796)
Net Pension Liability as of June 30, 2024	\$37,085

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,248

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$9,654)
2026	(1,068)
2027	948
2028	(304)
2029	0
Thereafter	0
Total	(\$10,078)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$59,082	\$37,085	\$18,795

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1598000
 Submission Unit Name: CHESTER TOWNSHIP - WABASH COUNTY

Wages: \$167,053 Proportionate Share: 0.0000249

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$78,704	\$100,372

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,287	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	13,290	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,623	4,530
Total	\$32,200	\$4,530

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,556
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,669
Total	\$35,225

PERF Net Pension Liability - Unaudited

CHESTER TOWNSHIP - WABASH COUNTY - 1598000

Net Pension Liability as of June 30, 2023	\$78,704
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,677
- Net Difference Between Projected and Actual Investment	(4,749)
- Change of Assumptions	(4,292)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,517
Pension Expense/(Income)	35,225
Contributions	(18,710)
Total Activity in FY 2024	21,668
Net Pension Liability as of June 30, 2024	\$100,372

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,710

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$6,373
2026	16,347
2027	5,770
2028	(820)
2029	0
Thereafter	0
Total	\$27,670

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$159,906	\$100,372	\$50,870

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1599000
 Submission Unit Name: TOWN OF CONVERSE

Wages: \$222,378 Proportionate Share: 0.0000331

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$124,233	\$133,426

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,674	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,666	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,368	8,490
Total	\$32,708	\$8,490

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,607
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,993)
Total	\$42,614

PERF Net Pension Liability - Unaudited

TOWN OF CONVERSE - 1599000

Net Pension Liability as of June 30, 2023	\$124,233
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,132
- Net Difference Between Projected and Actual Investment	(10,808)
- Change of Assumptions	(6,775)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,064)
Pension Expense/(Income)	42,614
Contributions	(24,906)
Total Activity in FY 2024	9,193
Net Pension Liability as of June 30, 2024	\$133,426

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,906

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,386
2026	18,856
2027	5,068
2028	(1,092)
2029	0
Thereafter	0
Total	\$24,218

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$212,566	\$133,426	\$67,622

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1601000

Submission Unit Name: THE INDIANAPOLIS LOCAL PUBLIC IMPROVEMENT BOND BAN

Wages: \$673,367

Proportionate Share: 0.0001003

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$367,404	\$404,308

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,437	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	53,532	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,681	18,358
Total	\$102,650	\$18,358

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$135,167
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,932)
Total	\$119,235

PERF Net Pension Liability - Unaudited

THE INDIANAPOLIS LOCAL PUBLIC IMPROVEMENT BOND BAN - 1601000

Net Pension Liability as of June 30, 2023	\$367,404
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,920
- Net Difference Between Projected and Actual Investment	(30,678)
- Change of Assumptions	(20,035)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,524
Pension Expense/(Income)	119,235
Contributions	(75,062)
Total Activity in FY 2024	36,904
Net Pension Liability as of June 30, 2024	\$404,308

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,062

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$7,060
2026	64,061
2027	16,478
2028	(3,307)
2029	0
Thereafter	0
Total	\$84,292

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$644,120	\$404,308	\$204,908

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1602000
 Submission Unit Name: LANESVILLE COMMUNITY SCHOOL CORP.

Wages: \$1,055,530 Proportionate Share: 0.0001571

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$570,693	\$633,268

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,902	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	83,847	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,452	8,251
Total	\$183,201	\$8,251

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$211,713
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,871
Total	\$236,584

PERF Net Pension Liability - Unaudited

LANESVILLE COMMUNITY SCHOOL CORP. - 1602000

Net Pension Liability as of June 30, 2023	\$570,693
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,226
- Net Difference Between Projected and Actual Investment	(46,957)
- Change of Assumptions	(31,121)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,940)
Pension Expense/(Income)	236,584
Contributions	(118,217)
Total Activity in FY 2024	62,575
Net Pension Liability as of June 30, 2024	\$633,268

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,217

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$47,435
2026	106,124
2027	26,571
2028	(5,180)
2029	0
Thereafter	0
Total	\$174,950

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,008,886	\$633,268	\$320,948

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1603000
 Submission Unit Name: TOWN OF SHOALS

Wages: \$150,379 Proportionate Share: 0.0000224

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$91,057	\$90,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,254	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,955	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	960	14,532
Total	\$22,169	\$14,532

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,187
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,990)
Total	\$25,197

PERF Net Pension Liability - Unaudited

TOWN OF SHOALS - 1603000

Net Pension Liability as of June 30, 2023	\$91,057
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,391
- Net Difference Between Projected and Actual Investment	(8,915)
- Change of Assumptions	(4,966)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,628)
Pension Expense/(Income)	25,197
Contributions	(16,842)
Total Activity in FY 2024	(763)
Net Pension Liability as of June 30, 2024	\$90,294

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,842

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$3,354)
2026	9,232
2027	2,497
2028	(738)
2029	0
Thereafter	0
Total	\$7,637

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$143,851	\$90,294	\$45,762

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1605000
 Submission Unit Name: PIKE COUNTY PUBLIC LIBRARY

Wages: \$70,569 Proportionate Share: 0.0000105

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$30,352	\$42,325

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,338	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,604	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,799	1,079
Total	\$13,741	\$1,079

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,150
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	483
Total	\$14,633

PERF Net Pension Liability - Unaudited

PIKE COUNTY PUBLIC LIBRARY - 1605000

Net Pension Liability as of June 30, 2023	\$30,352
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,717
- Net Difference Between Projected and Actual Investment	(1,353)
- Change of Assumptions	(1,655)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,534
Pension Expense/(Income)	14,633
Contributions	(7,903)
Total Activity in FY 2024	11,973
Net Pension Liability as of June 30, 2024	\$42,325

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,903

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$2,462
2026	7,732
2027	2,814
2028	(346)
2029	0
Thereafter	0
Total	\$12,662

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$67,430	\$42,325	\$21,451

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1606000
 Submission Unit Name: TOWN OF DILLSBORO

Wages: \$404,861 Proportionate Share: 0.0000603

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$253,759	\$243,068

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,912	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	32,183	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,981	37,303
Total	\$62,076	\$37,303

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,262
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,499)
Total	\$65,763

PERF Net Pension Liability - Unaudited

TOWN OF DILLSBORO - 1606000

Net Pension Liability as of June 30, 2023	\$253,759
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,720
- Net Difference Between Projected and Actual Investment	(25,979)
- Change of Assumptions	(13,838)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,013)
Pension Expense/(Income)	65,763
Contributions	(45,344)
Total Activity in FY 2024	(10,691)
Net Pension Liability as of June 30, 2024	\$243,068

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,344

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$3,901)
2026	25,091
2027	5,571
2028	(1,988)
2029	0
Thereafter	0
Total	\$24,773

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$387,243	\$243,068	\$123,190

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1607000
 Submission Unit Name: FAIRMOUNT PUBLIC LIBRARY

Wages: \$43,055 Proportionate Share: 0.0000064

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$21,176	\$25,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,644	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,416	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	844	488
Total	\$6,904	\$488

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,625
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5
Total	\$8,630

PERF Net Pension Liability - Unaudited

FAIRMOUNT PUBLIC LIBRARY - 1607000

Net Pension Liability as of June 30, 2023	\$21,176
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,211
- Net Difference Between Projected and Actual Investment	(1,438)
- Change of Assumptions	(1,155)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,039
Pension Expense/(Income)	8,630
Contributions	(4,665)
Total Activity in FY 2024	4,622
Net Pension Liability as of June 30, 2024	\$25,798

Supplemental Information

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

\$4,665

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,090
2026	4,208
2027	1,329
2028	(211)
2029	0
Thereafter	0
Total	\$6,416

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,100	\$25,798	\$13,075

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1608000
 Submission Unit Name: TOWN OF EDGEWOOD

Wages: \$581,798 Proportionate Share: 0.0000866

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$238,936	\$349,083

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,777	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	46,220	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,104	9,802
Total	\$119,101	\$9,802

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,705
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,619
Total	\$119,324

PERF Net Pension Liability - Unaudited

TOWN OF EDGEWOOD - 1608000

Net Pension Liability as of June 30, 2023	\$238,936
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,888
- Net Difference Between Projected and Actual Investment	(8,545)
- Change of Assumptions	(13,030)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,672
Pension Expense/(Income)	119,324
Contributions	(65,162)
Total Activity in FY 2024	110,147
Net Pension Liability as of June 30, 2024	\$349,083

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,162

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$22,353
2026	65,082
2027	24,719
2028	(2,855)
2029	0
Thereafter	0
Total	\$109,299

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$556,140	\$349,083	\$176,920

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1609000

Submission Unit Name: REGION 3-A DEVELOPMENT AND REGIONAL PLANNING COMM

Wages: \$248,147

Proportionate Share: 0.0000369

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$132,703	\$148,743

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,244	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	19,694	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,149	1,256
Total	\$40,087	\$1,256

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,728
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,884
Total	\$59,612

PERF Net Pension Liability - Unaudited

REGION 3-A DEVELOPMENT AND REGIONAL PLANNING COMM - 1609000

Net Pension Liability as of June 30, 2023	\$132,703
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,529
- Net Difference Between Projected and Actual Investment	(10,722)
- Change of Assumptions	(7,237)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,489)
Pension Expense/(Income)	59,612
Contributions	(26,653)
Total Activity in FY 2024	16,040
Net Pension Liability as of June 30, 2024	\$148,743

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,653

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$9,186
2026	24,656
2027	6,206
2028	(1,217)
2029	0
Thereafter	0
Total	\$38,831

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$236,969	\$148,743	\$75,385

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1610000
 Submission Unit Name: ROME CITY HOUSING AUTHORITY

Wages: \$50,000 Proportionate Share: 0.0000074

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$39,529	\$29,829

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,057	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,949	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	399	8,412
Total	\$7,405	\$8,412

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,972
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,039)
Total	\$5,933

PERF Net Pension Liability - Unaudited

ROME CITY HOUSING AUTHORITY - 1610000

Net Pension Liability as of June 30, 2023	\$39,529
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,248
- Net Difference Between Projected and Actual Investment	(5,111)
- Change of Assumptions	(2,156)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,014)
Pension Expense/(Income)	5,933
Contributions	(5,600)
Total Activity in FY 2024	(9,700)
Net Pension Liability as of June 30, 2024	\$29,829

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,600

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$2,320)
2026	1,986
2027	(428)
2028	(245)
2029	0
Thereafter	0
Total	(\$1,007)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$47,522	\$29,829	\$15,118

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1611000

Submission Unit Name: RIPLEY COUNTY

Wages: \$6,432,979

Proportionate Share:

0.0009578

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,260,046	\$3,860,877

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$395,693	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	511,193	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87,331	56,286
Total	\$994,217	\$56,286

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,290,761
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,399)
Total	\$1,279,362

PERF Net Pension Liability - Unaudited

RIPLEY COUNTY - 1611000

Net Pension Liability as of June 30, 2023	\$3,260,046
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	328,994
- Net Difference Between Projected and Actual Investment	(236,018)
- Change of Assumptions	(177,777)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	116,571
Pension Expense/(Income)	1,279,362
Contributions	(710,301)
Total Activity in FY 2024	600,831
Net Pension Liability as of June 30, 2024	\$3,860,877

Supplemental Information

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

\$710,301

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$153,880
2026	626,440
2027	189,193
2028	(31,582)
2029	0
Thereafter	0
Total	\$937,931

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,150,932	\$3,860,877	\$1,956,742

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1612000
 Submission Unit Name: TOWN OF WINSLOW

Wages: \$56,878 Proportionate Share: 0.0000085

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$21,176	\$34,263

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,512	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,537	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,784	9,132
Total	\$12,833	\$9,132

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,455
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,289)
Total	\$6,166

PERF Net Pension Liability - Unaudited

TOWN OF WINSLOW - 1612000

Net Pension Liability as of June 30, 2023	\$21,176
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,079
- Net Difference Between Projected and Actual Investment	(317)
- Change of Assumptions	(1,155)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,684
Pension Expense/(Income)	6,166
Contributions	(6,370)
Total Activity in FY 2024	13,087
Net Pension Liability as of June 30, 2024	\$34,263

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,370

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$3,367)
2026	4,623
2027	2,724
2028	(279)
2029	0
Thereafter	0
Total	\$3,701

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$54,586	\$34,263	\$17,365

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1613000

Submission Unit Name: EAST PORTER COUNTY SCHOOL CORPORATION

Wages: \$1,331,172

Proportionate Share:

0.0001982

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$837,158	\$798,941

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,882	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	105,783	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,084	75,639
Total	\$216,749	\$75,639

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$267,100
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,129)
Total	\$259,971

PERF Net Pension Liability - Unaudited

EAST PORTER COUNTY SCHOOL CORPORATION - 1613000

Net Pension Liability as of June 30, 2023	\$837,158
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,754
- Net Difference Between Projected and Actual Investment	(86,096)
- Change of Assumptions	(45,652)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83,649)
Pension Expense/(Income)	259,971
Contributions	(147,545)
Total Activity in FY 2024	(38,217)
Net Pension Liability as of June 30, 2024	\$798,941

Supplemental Information

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

\$147,545

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$30,057
2026	99,975
2027	17,612
2028	(6,534)
2029	0
Thereafter	0
Total	\$141,110

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,272,828	\$798,941	\$404,914

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit Name: MADISON TOWNSHIP - DUBOIS COUNTY

Proportionate Share:

0.0000016

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,647	\$6,450

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$661	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	854	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	172	51
Total	\$1,687	\$51

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,156
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28
Total	\$2,184

PERF Net Pension Liability - Unaudited

MADISON TOWNSHIP - DUBOIS COUNTY - 1614000

Net Pension Liability as of June 30, 2023	\$5,647
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	545
- Net Difference Between Projected and Actual Investment	(440)
- Change of Assumptions	(308)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32
Pension Expense/(Income)	2,184
Contributions	(1,210)
Total Activity in FY 2024	803
Net Pension Liability as of June 30, 2024	\$6,450

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,210

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$314
2026	1,082
2027	293
2028	(53)
2029	0
Thereafter	0
Total	\$1,636

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,275	\$6,450	\$3,269

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1615000
 Submission Unit Name: NEW CASTLE HOUSING AUTHORITY

Wages: \$252,754 Proportionate Share: 0.0000376

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$142,585	\$151,565

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,534	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	20,068	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,600	6,662
Total	\$37,202	\$6,662

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,671
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,816)
Total	\$47,855

PERF Net Pension Liability - Unaudited

NEW CASTLE HOUSING AUTHORITY - 1615000

Net Pension Liability as of June 30, 2023	\$142,585
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,617
- Net Difference Between Projected and Actual Investment	(12,613)
- Change of Assumptions	(7,775)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,795)
Pension Expense/(Income)	47,855
Contributions	(28,309)
Total Activity in FY 2024	8,980
Net Pension Liability as of June 30, 2024	\$151,565

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,309

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$4,251
2026	21,965
2027	5,563
2028	(1,239)
2029	0
Thereafter	0
Total	\$30,540

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$241,465	\$151,565	\$76,815

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1616000
 Submission Unit Name: PLEASANT TOWNSHIP - WABASH COUNTY

Wages: \$75,960 Proportionate Share: 0.0000113

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$14,823	\$45,550

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,668	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,031	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,021	6,517
Total	\$23,720	\$6,517

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,228
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,170)
Total	\$13,058

PERF Net Pension Liability - Unaudited

PLEASANT TOWNSHIP - WABASH COUNTY - 1616000

Net Pension Liability as of June 30, 2023	\$14,823
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,365
- Net Difference Between Projected and Actual Investment	2,633
- Change of Assumptions	(808)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,987
Pension Expense/(Income)	13,058
Contributions	(8,508)
Total Activity in FY 2024	30,727
Net Pension Liability as of June 30, 2024	\$45,550

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,508

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,722
2026	10,448
2027	5,406
2028	(373)
2029	0
Thereafter	0
Total	\$17,203

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$72,568	\$45,550	\$23,085

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1617000
 Submission Unit Name: TOWN OF POSEYVILLE

Wages: \$353,037 Proportionate Share: 0.0000526

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$183,172	\$212,030

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,730	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	28,073	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,268	4,921
Total	\$53,071	\$4,921

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,885
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,956)
Total	\$66,929

PERF Net Pension Liability - Unaudited

TOWN OF POSEYVILLE - 1617000

Net Pension Liability as of June 30, 2023	\$183,172
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,982
- Net Difference Between Projected and Actual Investment	(13,911)
- Change of Assumptions	(9,989)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,324
Pension Expense/(Income)	66,929
Contributions	(35,477)
Total Activity in FY 2024	28,858
Net Pension Liability as of June 30, 2024	\$212,030

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,477

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$6,686
2026	34,035
2027	9,164
2028	(1,735)
2029	0
Thereafter	0
Total	\$48,150

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$337,794	\$212,030	\$107,459

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1619000
 Submission Unit Name: WILSON EDUCATION CENTER

Wages: \$201,844 Proportionate Share: 0.0000301

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$196,937	\$121,333

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,435	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,065	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,349	48,333
Total	\$34,849	\$48,333

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,564
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,100)
Total	\$21,464

PERF Net Pension Liability - Unaudited

WILSON EDUCATION CENTER - 1619000

Net Pension Liability as of June 30, 2023	\$196,937
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,406
- Net Difference Between Projected and Actual Investment	(29,073)
- Change of Assumptions	(10,739)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,055)
Pension Expense/(Income)	21,464
Contributions	(22,607)
Total Activity in FY 2024	(75,604)
Net Pension Liability as of June 30, 2024	\$121,333

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,607

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$10,363)
2026	4,453
2027	(6,582)
2028	(992)
2029	0
Thereafter	0
Total	(\$13,484)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$193,300	\$121,333	\$61,493

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1620000
 Submission Unit Name: TOWN OF DAYTON

Wages: \$187,298 Proportionate Share: 0.0000279

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$86,822	\$112,464

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,526	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	14,891	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,993	4,760
Total	\$33,410	\$4,760

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,599
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,059
Total	\$42,658

PERF Net Pension Liability - Unaudited

TOWN OF DAYTON - 1620000

Net Pension Liability as of June 30, 2023	\$86,822
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,750
- Net Difference Between Projected and Actual Investment	(5,009)
- Change of Assumptions	(4,735)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,956
Pension Expense/(Income)	42,658
Contributions	(20,978)
Total Activity in FY 2024	25,642
Net Pension Liability as of June 30, 2024	\$112,464

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,978

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$4,158
2026	18,761
2027	6,651
2028	(920)
2029	0
Thereafter	0
Total	\$28,650

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$179,172	\$112,464	\$56,998

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1621000
 Submission Unit Name: DECATUR COUNTY COMMUNITY SCHOOLS

Wages: \$3,758,591 Proportionate Share: 0.0005596

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,021,250	\$2,255,739

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$231,186	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	298,668	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,679	34,968
Total	\$576,533	\$34,968

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$754,134
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,677
Total	\$809,811

PERF Net Pension Liability - Unaudited

DECATUR COUNTY COMMUNITY SCHOOLS - 1621000

Net Pension Liability as of June 30, 2023	\$2,021,250
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	189,832
- Net Difference Between Projected and Actual Investment	(164,608)
- Change of Assumptions	(110,223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,527)
Pension Expense/(Income)	809,811
Contributions	(419,796)
Total Activity in FY 2024	234,489
Net Pension Liability as of June 30, 2024	\$2,255,739

Supplemental Information

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

\$419,796

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$113,618
2026	350,462
2027	95,936
2028	(18,451)
2029	0
Thereafter	0
Total	\$541,565

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,593,716	\$2,255,739	\$1,143,237

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1622000
 Submission Unit Name: CITY OF DUNKIRK

Wages: \$717,921 Proportionate Share: 0.0001069

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$385,403	\$430,912

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,163	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	57,054	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,333	14,812
Total	\$105,550	\$14,812

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$144,062
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,881)
Total	\$142,181

PERF Net Pension Liability - Unaudited

CITY OF DUNKIRK - 1622000

Net Pension Liability as of June 30, 2023	\$385,403
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,278
- Net Difference Between Projected and Actual Investment	(31,281)
- Change of Assumptions	(21,017)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(245)
Pension Expense/(Income)	142,181
Contributions	(80,407)
Total Activity in FY 2024	45,509
Net Pension Liability as of June 30, 2024	\$430,912

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,407

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$11,888
2026	63,913
2027	18,463
2028	(3,526)
2029	0
Thereafter	0
Total	\$90,738

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$686,505	\$430,912	\$218,392

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1623000
 Submission Unit Name: EAST CENTRAL INDIANA SOLID WASTE DISTRICT

Wages: \$156,962 Proportionate Share: 0.0000234

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$82,586	\$94,325

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,667	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	12,489	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	938	2,482
Total	\$23,094	\$2,482

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,535
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,798)
Total	\$29,737

PERF Net Pension Liability - Unaudited

EAST CENTRAL INDIANA SOLID WASTE DISTRICT - 1623000

Net Pension Liability as of June 30, 2023	\$82,586
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,977
- Net Difference Between Projected and Actual Investment	(6,440)
- Change of Assumptions	(4,504)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,549
Pension Expense/(Income)	29,737
Contributions	(17,580)
Total Activity in FY 2024	11,739
Net Pension Liability as of June 30, 2024	\$94,325

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,580

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,668
2026	14,441
2027	4,274
2028	(771)
2029	0
Thereafter	0
Total	\$20,612

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$150,273	\$94,325	\$47,805

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1624000

Submission Unit Name: HIGHLAND TOWNSHIP - GREENE COUNTY

Wages: \$12,000

Proportionate Share:

0.0000018

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,706	\$7,256

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$744	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	961	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67	449
Total	\$1,772	\$449

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,426
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(242)
Total	\$2,184

PERF Net Pension Liability - Unaudited

HIGHLAND TOWNSHIP - GREENE COUNTY - 1624000

Net Pension Liability as of June 30, 2023	\$6,706
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	607
- Net Difference Between Projected and Actual Investment	(576)
- Change of Assumptions	(366)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45
Pension Expense/(Income)	2,184
Contributions	(1,344)
Total Activity in FY 2024	550
Net Pension Liability as of June 30, 2024	\$7,256

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,344

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$84
2026	1,018
2027	280
2028	(59)
2029	0
Thereafter	0
Total	\$1,323

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,559	\$7,256	\$3,677

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1625000

Submission Unit Name: MONON TOWN & TOWNSHIP PUBLIC LIBRARY

Wages: \$120,116

Proportionate Share:

0.0000179

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$77,645	\$72,155

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,395	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,554	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,621	7,355
Total	\$28,570	\$7,355

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,123
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,700
Total	\$30,823

PERF Net Pension Liability - Unaudited

MONON TOWN & TOWNSHIP PUBLIC LIBRARY - 1625000

Net Pension Liability as of June 30, 2023	\$77,645
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,806
- Net Difference Between Projected and Actual Investment	(8,243)
- Change of Assumptions	(4,234)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,189)
Pension Expense/(Income)	30,823
Contributions	(13,453)
Total Activity in FY 2024	(5,490)
Net Pension Liability as of June 30, 2024	\$72,155

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,453

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$8,719
2026	11,742
2027	1,344
2028	(590)
2029	0
Thereafter	0
Total	\$21,215

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$114,953	\$72,155	\$36,569

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1626000
 Submission Unit Name: TOWN OF NEW HARMONY

Wages: \$286,335 Proportionate Share: 0.0000426

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$155,997	\$171,720

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,599	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	22,736	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,754	5,267
Total	\$42,089	\$5,267

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,409
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,287)
Total	\$56,122

PERF Net Pension Liability - Unaudited

TOWN OF NEW HARMONY - 1626000

Net Pension Liability as of June 30, 2023	\$155,997
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,407
- Net Difference Between Projected and Actual Investment	(13,019)
- Change of Assumptions	(8,507)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,211)
Pension Expense/(Income)	56,122
Contributions	(32,069)
Total Activity in FY 2024	15,723
Net Pension Liability as of June 30, 2024	\$171,720

Supplemental Information

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

\$32,069

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$5,431
2026	25,753
2027	7,043
2028	(1,405)
2029	0
Thereafter	0
Total	\$36,822

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$273,575	\$171,720	\$87,030

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1627000
 Submission Unit Name: TOWN OF MULBERRY

Wages: \$224,532 Proportionate Share: 0.0000334

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$128,821	\$134,635

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,798	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,826	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,395	10,144
Total	\$33,019	\$10,144

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,011
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18
Total	\$45,029

PERF Net Pension Liability - Unaudited

TOWN OF MULBERRY - 1627000

Net Pension Liability as of June 30, 2023	\$128,821
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,162
- Net Difference Between Projected and Actual Investment	(11,700)
- Change of Assumptions	(7,025)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,504)
Pension Expense/(Income)	45,029
Contributions	(25,148)
Total Activity in FY 2024	5,814
Net Pension Liability as of June 30, 2024	\$134,635

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,148

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$671
2026	18,653
2027	4,653
2028	(1,102)
2029	0
Thereafter	0
Total	\$22,875

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$214,493	\$134,635	\$68,235

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1628000
 Submission Unit Name: SHELBY COUNTY

Wages: \$10,228,369 Proportionate Share: 0.0015228

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,307,060	\$6,138,384

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$629,110	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	812,743	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,257	71,875
Total	\$1,526,110	\$71,875

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,052,172
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,324)
Total	\$2,046,848

PERF Net Pension Liability - Unaudited

SHELBY COUNTY - 1628000

Net Pension Liability as of June 30, 2023	\$5,307,060
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	520,529
- Net Difference Between Projected and Actual Investment	(403,650)
- Change of Assumptions	(289,404)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,645
Pension Expense/(Income)	2,046,848
Contributions	(1,128,644)
Total Activity in FY 2024	831,324
Net Pension Liability as of June 30, 2024	\$6,138,384

Supplemental Information

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

\$1,128,644

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$252,238
2026	968,038
2027	284,169
2028	(50,210)
2029	0
Thereafter	0
Total	\$1,454,235

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,779,326	\$6,138,384	\$3,111,011

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1629000

Submission Unit Name: ST JOSEPH TOWNSHIP - ALLEN COUNTY

Wages: \$75,705

Proportionate Share:	0.0000113

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$64,587	\$45,550

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,668	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,031	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	513	13,090
Total	\$11,212	\$13,090

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,228
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,137)
Total	\$5,091

PERF Net Pension Liability - Unaudited

ST JOSEPH TOWNSHIP - ALLEN COUNTY - 1629000

Net Pension Liability as of June 30, 2023	\$64,587
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,347
- Net Difference Between Projected and Actual Investment	(8,772)
- Change of Assumptions	(3,522)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,737)
Pension Expense/(Income)	5,091
Contributions	(8,444)
Total Activity in FY 2024	(19,037)
Net Pension Liability as of June 30, 2024	\$45,550

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,444

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$2,871)
2026	2,600
2027	(1,234)
2028	(373)
2029	0
Thereafter	0
Total	(\$1,878)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$72,568	\$45,550	\$23,085

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1630000
 Submission Unit Name: WESTFIELD PUBLIC LIBRARY

Wages: \$102,984 Proportionate Share: 0.0000153

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$53,999	\$61,674

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,321	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	8,166	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	622	815
Total	\$15,109	\$815

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,619
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(166)
Total	\$20,453

PERF Net Pension Liability - Unaudited

WESTFIELD PUBLIC LIBRARY - 1630000

Net Pension Liability as of June 30, 2023	\$53,999
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,216
- Net Difference Between Projected and Actual Investment	(4,211)
- Change of Assumptions	(2,945)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	696
Pension Expense/(Income)	20,453
Contributions	(11,534)
Total Activity in FY 2024	7,675
Net Pension Liability as of June 30, 2024	\$61,674

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,534

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,342
2026	9,655
2027	2,802
2028	(505)
2029	0
Thereafter	0
Total	\$14,294

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$98,256	\$61,674	\$31,257

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1631000
 Submission Unit Name: TOWN OF NORTH JUDSON

Wages: \$572,024 Proportionate Share: 0.0000852

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$310,934	\$343,440

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,198	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	45,473	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,470	8,920
Total	\$87,141	\$8,920

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$114,818
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,003
Total	\$115,821

PERF Net Pension Liability - Unaudited

TOWN OF NORTH JUDSON - 1631000

Net Pension Liability as of June 30, 2023	\$310,934
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,836
- Net Difference Between Projected and Actual Investment	(25,794)
- Change of Assumptions	(16,956)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,334)
Pension Expense/(Income)	115,821
Contributions	(64,067)
Total Activity in FY 2024	32,506
Net Pension Liability as of June 30, 2024	\$343,440

Supplemental Information

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

\$64,067

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$12,126
2026	54,694
2027	14,210
2028	(2,809)
2029	0
Thereafter	0
Total	\$78,221

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$547,149	\$343,440	\$174,060

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1632000
 Submission Unit Name: TOWN OF COLFAX

Wages: \$177,529 Proportionate Share: 0.0000264

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$91,410	\$106,418

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,907	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	14,090	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,978	9,206
Total	\$26,975	\$9,206

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,577
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,579)
Total	\$32,998

PERF Net Pension Liability - Unaudited

TOWN OF COLFAX - 1632000

Net Pension Liability as of June 30, 2023	\$91,410
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,037
- Net Difference Between Projected and Actual Investment	(6,861)
- Change of Assumptions	(4,985)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,702
Pension Expense/(Income)	32,998
Contributions	(19,883)
Total Activity in FY 2024	15,008
Net Pension Liability as of June 30, 2024	\$106,418

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,883

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$1,217)
2026	14,791
2027	5,065
2028	(870)
2029	0
Thereafter	0
Total	\$17,769

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$169,539	\$106,418	\$53,934

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1633000
 Submission Unit Name: JEFFERSON TOWNSHIP - WHITLEY COUNTY

Wages: \$29,060 Proportionate Share: 0.0000043

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$17,294	\$17,333

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,776	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,295	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	296	1,128
Total	\$4,367	\$1,128

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,795
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(310)
Total	\$5,485

PERF Net Pension Liability - Unaudited

JEFFERSON TOWNSHIP - WHITLEY COUNTY - 1633000

Net Pension Liability as of June 30, 2023	\$17,294
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,422
- Net Difference Between Projected and Actual Investment	(1,669)
- Change of Assumptions	(943)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,001)
Pension Expense/(Income)	5,485
Contributions	(3,255)
Total Activity in FY 2024	39
Net Pension Liability as of June 30, 2024	\$17,333

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,255

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$427
2026	2,448
2027	506
2028	(142)
2029	0
Thereafter	0
Total	\$3,239

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,614	\$17,333	\$8,785

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1634000
 Submission Unit Name: MITCHELL COMMUNITY PUBLIC LIBRARY

Wages: \$142,712 Proportionate Share: 0.0000212

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$61,763	\$85,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,758	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,315	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,248	1,310
Total	\$28,321	\$1,310

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,570
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,377
Total	\$34,947

PERF Net Pension Liability - Unaudited

MITCHELL COMMUNITY PUBLIC LIBRARY - 1634000

Net Pension Liability as of June 30, 2023	\$61,763
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,494
- Net Difference Between Projected and Actual Investment	(2,841)
- Change of Assumptions	(3,368)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,446
Pension Expense/(Income)	34,947
Contributions	(15,984)
Total Activity in FY 2024	23,694
Net Pension Liability as of June 30, 2024	\$85,457

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,984

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$6,371
2026	15,717
2027	5,622
2028	(699)
2029	0
Thereafter	0
Total	\$27,011

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$136,145	\$85,457	\$43,311

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1636000
 Submission Unit Name: PEABODY PUBLIC LIBRARY

Wages: \$469,973 Proportionate Share: 0.0000700

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$279,170	\$282,169

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,919	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	37,360	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,699	26,701
Total	\$76,978	\$26,701

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$94,334
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,393
Total	\$98,727

PERF Net Pension Liability - Unaudited

PEABODY PUBLIC LIBRARY - 1636000

Net Pension Liability as of June 30, 2023	\$279,170
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,207
- Net Difference Between Projected and Actual Investment	(26,627)
- Change of Assumptions	(15,224)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,970)
Pension Expense/(Income)	98,727
Contributions	(52,114)
Total Activity in FY 2024	2,999
Net Pension Liability as of June 30, 2024	\$282,169

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,114

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$9,079
2026	35,090
2027	8,416
2028	(2,308)
2029	0
Thereafter	0
Total	\$50,277

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$449,536	\$282,169	\$143,007

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1637000

Submission Unit Name: PORTER COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$360,556

Proportionate Share: 0.0000537

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$176,820	\$216,464

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,185	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	28,661	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,593	9,175
Total	\$61,439	\$9,175

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$72,368
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,464
Total	\$73,832

PERF Net Pension Liability - Unaudited

PORTER COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1637000

Net Pension Liability as of June 30, 2023	\$176,820
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,567
- Net Difference Between Projected and Actual Investment	(11,867)
- Change of Assumptions	(9,642)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,136
Pension Expense/(Income)	73,832
Contributions	(40,382)
Total Activity in FY 2024	39,644
Net Pension Liability as of June 30, 2024	\$216,464

Supplemental Information

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

\$40,382

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$8,850
2026	33,676
2027	11,509
2028	(1,771)
2029	0
Thereafter	0
Total	\$52,264

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$344,858	\$216,464	\$109,707

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1638000

Submission Unit Name: WASHINGTON TOWNSHIP - MORGAN COUNTY

Wages: \$21,000

Proportionate Share: 0.0000031

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$8,823	\$12,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,281	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,655	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,211	350
Total	\$4,147	\$350

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,178
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	227
Total	\$4,405

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - MORGAN COUNTY - 1638000

Net Pension Liability as of June 30, 2023	\$8,823
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,100
- Net Difference Between Projected and Actual Investment	(367)
- Change of Assumptions	(481)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,368
Pension Expense/(Income)	4,405
Contributions	(2,352)
Total Activity in FY 2024	3,673
Net Pension Liability as of June 30, 2024	\$12,496

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,352

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$752
2026	2,293
2027	853
2028	(101)
2029	0
Thereafter	0
Total	\$3,797

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,908	\$12,496	\$6,333

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1639000
 Submission Unit Name: TOWN OF WILLIAMSPORT

Wages: \$790,365 Proportionate Share: 0.0001177

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$440,461	\$474,447

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,625	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	62,818	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,180	17,917
Total	\$124,623	\$17,917

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$158,616
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,374
Total	\$159,990

PERF Net Pension Liability - Unaudited

TOWN OF WILLIAMSPORT - 1639000

Net Pension Liability as of June 30, 2023	\$440,461
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,613
- Net Difference Between Projected and Actual Investment	(38,137)
- Change of Assumptions	(24,019)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,053)
Pension Expense/(Income)	159,990
Contributions	(78,408)
Total Activity in FY 2024	33,986
Net Pension Liability as of June 30, 2024	\$474,447

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,408

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$20,767
2026	73,575
2027	16,245
2028	(3,881)
2029	0
Thereafter	0
Total	\$106,706

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$755,862	\$474,447	\$240,456

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1641000
 Submission Unit Name: MSD BOONE TOWNSHIP

Wages: \$1,352,515 Proportionate Share: 0.0002014

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$713,631	\$811,840

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,204	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	107,490	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,171	9,628
Total	\$201,865	\$9,628

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$271,413
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	850
Total	\$272,263

PERF Net Pension Liability - Unaudited

MSD BOONE TOWNSHIP - 1641000

Net Pension Liability as of June 30, 2023	\$713,631
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,603
- Net Difference Between Projected and Actual Investment	(56,076)
- Change of Assumptions	(38,916)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,816
Pension Expense/(Income)	272,263
Contributions	(151,481)
Total Activity in FY 2024	98,209
Net Pension Liability as of June 30, 2024	\$811,840

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,481

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$35,411
2026	127,024
2027	36,442
2028	(6,640)
2029	0
Thereafter	0
Total	\$192,237

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,293,378	\$811,840	\$411,451

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1642000
 Submission Unit Name: TOWN OF HARMONY

Wages: \$17,325 Proportionate Share: 0.0000026

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$13,059	\$10,481

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,074	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,388	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111	10,796
Total	\$2,573	\$10,796

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,504
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	486
Total	\$3,990

PERF Net Pension Liability - Unaudited

TOWN OF HARMONY - 1642000

Net Pension Liability as of June 30, 2023	\$13,059
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	807
- Net Difference Between Projected and Actual Investment	(1,605)
- Change of Assumptions	(712)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,118)
Pension Expense/(Income)	3,990
Contributions	(1,940)
Total Activity in FY 2024	(2,578)
Net Pension Liability as of June 30, 2024	\$10,481

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,940

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$8,755)
2026	662
2027	(45)
2028	(85)
2029	0
Thereafter	0
Total	(\$8,223)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,697	\$10,481	\$5,312

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1643000
 Submission Unit Name: CITY OF JONESBORO

Wages: \$206,990 Proportionate Share: 0.0000308

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$122,468	\$124,154

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,724	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,438	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,043	19,122
Total	\$35,205	\$19,122

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,507
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,005)
Total	\$33,502

PERF Net Pension Liability - Unaudited

CITY OF JONESBORO - 1643000

Net Pension Liability as of June 30, 2023	\$122,468
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,218
- Net Difference Between Projected and Actual Investment	(11,632)
- Change of Assumptions	(6,678)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(541)
Pension Expense/(Income)	33,502
Contributions	(23,183)
Total Activity in FY 2024	1,686
Net Pension Liability as of June 30, 2024	\$124,154

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,183

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$607
2026	12,693
2027	3,800
2028	(1,017)
2029	0
Thereafter	0
Total	\$16,083

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$197,796	\$124,154	\$62,923

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1644000
 Submission Unit Name: TOWN OF MOORESVILLE

Wages: \$2,443,536 Proportionate Share: 0.0003638

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,303,030	\$1,466,472

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$150,296	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	194,166	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,671	9,686
Total	\$371,133	\$9,686

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$490,268
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,084
Total	\$508,352

PERF Net Pension Liability - Unaudited

TOWN OF MOORESVILLE - 1644000

Net Pension Liability as of June 30, 2023	\$1,303,030
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	123,636
- Net Difference Between Projected and Actual Investment	(104,492)
- Change of Assumptions	(71,057)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,131)
Pension Expense/(Income)	508,352
Contributions	(271,866)
Total Activity in FY 2024	163,442
Net Pension Liability as of June 30, 2024	\$1,466,472

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$271,866

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$73,878
2026	235,930
2027	63,633
2028	(11,994)
2029	0
Thereafter	0
Total	\$361,447

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,336,301	\$1,466,472	\$743,227

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1645000
 Submission Unit Name: PERRY TOWNSHIP - ALLEN COUNTY

Wages: \$783,797 Proportionate Share: 0.0001167

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$476,813	\$470,416

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,212	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	62,285	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,012	59,583
Total	\$121,509	\$59,583

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$157,269
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,832
Total	\$164,101

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - ALLEN COUNTY - 1645000

Net Pension Liability as of June 30, 2023	\$476,813
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,457
- Net Difference Between Projected and Actual Investment	(47,002)
- Change of Assumptions	(26,002)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(88,401)
Pension Expense/(Income)	164,101
Contributions	(47,550)
Total Activity in FY 2024	(6,397)
Net Pension Liability as of June 30, 2024	\$470,416

Supplemental Information

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

\$47,550

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$4,345
2026	56,440
2027	4,988
2028	(3,847)
2029	0
Thereafter	0
Total	\$61,926

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$749,440	\$470,416	\$238,413

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1646000
 Submission Unit Name: ROSS TOWNSHIP - LAKE COUNTY

Wages: \$693,634 Proportionate Share: 0.0001033

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$404,462	\$416,401

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,676	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	55,133	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,016	27,429
Total	\$110,825	\$27,429

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$139,210
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,531)
Total	\$135,679

PERF Net Pension Liability - Unaudited

ROSS TOWNSHIP - LAKE COUNTY - 1646000

Net Pension Liability as of June 30, 2023	\$404,462
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,401
- Net Difference Between Projected and Actual Investment	(37,571)
- Change of Assumptions	(22,056)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,827)
Pension Expense/(Income)	135,679
Contributions	(77,687)
Total Activity in FY 2024	11,939
Net Pension Liability as of June 30, 2024	\$416,401

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,687

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$11,496
2026	61,731
2027	13,575
2028	(3,406)
2029	0
Thereafter	0
Total	\$83,396

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$663,386	\$416,401	\$211,037

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1647000
 Submission Unit Name: SHAWSWICK TOWNSHIP-LAWRENCE COUNTY

Wages: \$112,925 Proportionate Share: 0.0000168

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$60,352	\$67,721

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,941	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	8,966	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	464	5,337
Total	\$16,371	\$5,337

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,640
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,219)
Total	\$19,421

PERF Net Pension Liability - Unaudited

SHAWSWICK TOWNSHIP-LAWRENCE COUNTY - 1647000

Net Pension Liability as of June 30, 2023	\$60,352
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,706
- Net Difference Between Projected and Actual Investment	(4,867)
- Change of Assumptions	(3,291)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(937)
Pension Expense/(Income)	19,421
Contributions	(8,663)
Total Activity in FY 2024	7,369
Net Pension Liability as of June 30, 2024	\$67,721

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,663

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$484
2026	8,936
2027	2,168
2028	(554)
2029	0
Thereafter	0
Total	\$11,034

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$107,889	\$67,721	\$34,322

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1648000
 Submission Unit Name: TOWN OF SHELURN

Wages: \$248,446 Proportionate Share: 0.0000370

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$168,349	\$149,146

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,286	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	19,747	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,644	19,194
Total	\$43,677	\$19,194

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,862
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,888)
Total	\$46,974

PERF Net Pension Liability - Unaudited

TOWN OF SHELburn - 1648000

Net Pension Liability as of June 30, 2023	\$168,349
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,842
- Net Difference Between Projected and Actual Investment	(18,839)
- Change of Assumptions	(9,180)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,174)
Pension Expense/(Income)	46,974
Contributions	(27,826)
Total Activity in FY 2024	(19,203)
Net Pension Liability as of June 30, 2024	\$149,146

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,826

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$4,316
2026	19,652
2027	1,735
2028	(1,220)
2029	0
Thereafter	0
Total	\$24,483

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$237,612	\$149,146	\$75,589

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1649000

Submission Unit Name: CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY

Wages: \$86,934

Proportionate Share: 0.0000129

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$46,940	\$52,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,329	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,885	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	555	1,683
Total	\$12,769	\$1,683

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,384
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	275
Total	\$17,659

PERF Net Pension Liability - Unaudited

CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY - 1649000

Net Pension Liability as of June 30, 2023	\$46,940
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,369
- Net Difference Between Projected and Actual Investment	(3,874)
- Change of Assumptions	(2,560)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(797)
Pension Expense/(Income)	17,659
Contributions	(9,737)
Total Activity in FY 2024	5,060
Net Pension Liability as of June 30, 2024	\$52,000

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,737

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,458
2026	7,878
2027	2,176
2028	(426)
2029	0
Thereafter	0
Total	\$11,086

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$82,843	\$52,000	\$26,354

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1650000
 Submission Unit Name: TOWN OF CARLISLE

Wages: \$379,682 Proportionate Share: 0.0000565

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$198,702	\$227,751

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,342	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	30,155	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,718	5,437
Total	\$65,215	\$5,437

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,141
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,851
Total	\$81,992

PERF Net Pension Liability - Unaudited

TOWN OF CARLISLE - 1650000

Net Pension Liability as of June 30, 2023	\$198,702
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,277
- Net Difference Between Projected and Actual Investment	(15,388)
- Change of Assumptions	(10,836)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,381)
Pension Expense/(Income)	81,992
Contributions	(36,615)
Total Activity in FY 2024	29,049
Net Pension Liability as of June 30, 2024	\$227,751

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,615

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$15,043
2026	37,298
2027	9,299
2028	(1,862)
2029	0
Thereafter	0
Total	\$59,778

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$362,839	\$227,751	\$115,427

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1651000
 Submission Unit Name: CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$1,791,365 Proportionate Share: 0.0002667

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$912,686	\$1,075,064

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$110,181	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	142,342	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,514	10,377
Total	\$293,037	\$10,377

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$359,413
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,471
Total	\$391,884

PERF Net Pension Liability - Unaudited

CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1651000

Net Pension Liability as of June 30, 2023	\$912,686
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,508
- Net Difference Between Projected and Actual Investment	(66,848)
- Change of Assumptions	(49,771)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,286)
Pension Expense/(Income)	391,884
Contributions	(198,109)
Total Activity in FY 2024	162,378
Net Pension Liability as of June 30, 2024	\$1,075,064

Supplemental Information

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

\$198,109

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$65,371
2026	173,995
2027	52,088
2028	(8,794)
2029	0
Thereafter	0
Total	\$282,660

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,712,731	\$1,075,064	\$544,856

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1653000
 Submission Unit Name: HANOVER TOWNSHIP - LAKE COUNTY

Wages: \$94,054 Proportionate Share: 0.0000140

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$107,292	\$56,434

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,784	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	7,472	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,449	29,469
Total	\$36,705	\$29,469

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,867
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,717
Total	\$22,584

PERF Net Pension Liability - Unaudited

HANOVER TOWNSHIP - LAKE COUNTY - 1653000

Net Pension Liability as of June 30, 2023	\$107,292
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,589
- Net Difference Between Projected and Actual Investment	(17,120)
- Change of Assumptions	(5,851)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,526)
Pension Expense/(Income)	22,584
Contributions	(10,534)
Total Activity in FY 2024	(50,858)
Net Pension Liability as of June 30, 2024	\$56,434

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,534

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,571
2026	7,271
2027	(5,145)
2028	(461)
2029	0
Thereafter	0
Total	\$7,236

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$89,907	\$56,434	\$28,601

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1655000

Submission Unit Name: MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$200,913

Proportionate Share:

0.0000299

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$99,527	\$120,526

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,352	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	15,958	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,559	3,772
Total	\$32,869	\$3,772

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,294
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,873)
Total	\$35,421

PERF Net Pension Liability - Unaudited

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY - 1655000

Net Pension Liability as of June 30, 2023	\$99,527
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,316
- Net Difference Between Projected and Actual Investment	(6,854)
- Change of Assumptions	(5,427)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,045
Pension Expense/(Income)	35,421
Contributions	(22,502)
Total Activity in FY 2024	20,999
Net Pension Liability as of June 30, 2024	\$120,526

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,502

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$3,119
2026	20,698
2027	6,267
2028	(987)
2029	0
Thereafter	0
Total	\$29,097

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$192,016	\$120,526	\$61,084

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1656000
 Submission Unit Name: WHEATFIELD TOWNSHIP - JASPER COUNTY

Wages: \$16,000 Proportionate Share: 0.0000024

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$8,823	\$9,674

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$992	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,281	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	158	726
Total	\$2,431	\$726

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,234
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(376)
Total	\$2,858

PERF Net Pension Liability - Unaudited

WHEATFIELD TOWNSHIP - JASPER COUNTY - 1656000

Net Pension Liability as of June 30, 2023	\$8,823
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	811
- Net Difference Between Projected and Actual Investment	(741)
- Change of Assumptions	(481)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	196
Pension Expense/(Income)	2,858
Contributions	(1,792)
Total Activity in FY 2024	851
Net Pension Liability as of June 30, 2024	\$9,674

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,792

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$113
2026	1,283
2027	388
2028	(79)
2029	0
Thereafter	0
Total	\$1,705

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,413	\$9,674	\$4,903

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1657000
 Submission Unit Name: TOWN OF BIRDSEYE

Wages: \$24,120 Proportionate Share: 0.0000036

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$13,059	\$14,512

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,487	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,921	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	154	719
Total	\$3,562	\$719

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,851
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(474)
Total	\$4,377

PERF Net Pension Liability - Unaudited

TOWN OF BIRDSEYE - 1657000

Net Pension Liability as of June 30, 2023	\$13,059
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,220
- Net Difference Between Projected and Actual Investment	(1,072)
- Change of Assumptions	(712)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	341
Pension Expense/(Income)	4,377
Contributions	(2,701)
Total Activity in FY 2024	1,453
Net Pension Liability as of June 30, 2024	\$14,512

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,701

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$245
2026	2,108
2027	609
2028	(119)
2029	0
Thereafter	0
Total	\$2,843

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,119	\$14,512	\$7,355

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1658000
 Submission Unit Name: FORT WAYNE-ALLEN COUNTY AIRPORT AUTHORITY

Wages: \$5,272,456 Proportionate Share: 0.0007850

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,855,231	\$3,164,323

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$324,305	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	418,967	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,171	43,052
Total	\$816,443	\$43,052

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,057,890
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,996
Total	\$1,076,886

PERF Net Pension Liability - Unaudited

FORT WAYNE-ALLEN COUNTY AIRPORT AUTHORITY - 1658000

Net Pension Liability as of June 30, 2023	\$2,855,231
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	265,888
- Net Difference Between Projected and Actual Investment	(235,460)
- Change of Assumptions	(155,701)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,200)
Pension Expense/(Income)	1,076,886
Contributions	(590,321)
Total Activity in FY 2024	309,092
Net Pension Liability as of June 30, 2024	\$3,164,323

Supplemental Information

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

\$590,321

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$163,577
2026	503,486
2027	132,211
2028	(25,883)
2029	0
Thereafter	0
Total	\$773,391

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,041,221	\$3,164,323	\$1,603,719

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1659000
 Submission Unit Name: JAMESTOWN TOWNSHIP-STEUBEN COUNTY

Wages: \$24,000 Proportionate Share: 0.0000036

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$13,059	\$14,512

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,487	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,921	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	128	500
Total	\$3,536	\$500

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,851
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(351)
Total	\$4,500

PERF Net Pension Liability - Unaudited

JAMESTOWN TOWNSHIP-STEUBEN COUNTY - 1659000

Net Pension Liability as of June 30, 2023	\$13,059
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,220
- Net Difference Between Projected and Actual Investment	(1,072)
- Change of Assumptions	(712)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	205
Pension Expense/(Income)	4,500
Contributions	(2,688)
Total Activity in FY 2024	1,453
Net Pension Liability as of June 30, 2024	\$14,512

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,688

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$366
2026	2,184
2027	605
2028	(119)
2029	0
Thereafter	0
Total	\$3,036

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,119	\$14,512	\$7,355

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1660000
 Submission Unit Name: NOBLESVILLE HOUSING AUTHORITY

Wages: \$129,062 Proportionate Share: 0.0000192

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$93,174	\$77,395

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,932	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,247	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,308	13,845
Total	\$20,487	\$13,845

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,875
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,863)
Total	\$20,012

PERF Net Pension Liability - Unaudited

NOBLESVILLE HOUSING AUTHORITY - 1660000

Net Pension Liability as of June 30, 2023	\$93,174
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,026
- Net Difference Between Projected and Actual Investment	(11,109)
- Change of Assumptions	(5,081)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,172)
Pension Expense/(Income)	20,012
Contributions	(14,455)
Total Activity in FY 2024	(15,779)
Net Pension Liability as of June 30, 2024	\$77,395

Supplemental Information

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

\$14,455

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(1,171)
2026	8,316
2027	130
2028	(633)
2029	0
Thereafter	0
Total	\$6,642

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$123,301	\$77,395	\$39,225

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1661000
 Submission Unit Name: WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY

Wages: \$94,350 Proportionate Share: 0.0000140

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$52,234	\$56,434

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,784	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	7,472	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,612	1,435
Total	\$14,868	\$1,435

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,867
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	859
Total	\$19,726

PERF Net Pension Liability - Unaudited

WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY - 1661000

Net Pension Liability as of June 30, 2023	\$52,234
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,715
- Net Difference Between Projected and Actual Investment	(4,500)
- Change of Assumptions	(2,848)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,326)
Pension Expense/(Income)	19,726
Contributions	(10,567)
Total Activity in FY 2024	4,200
Net Pension Liability as of June 30, 2024	\$56,434

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,567

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,818
2026	8,886
2027	2,190
2028	(461)
2029	0
Thereafter	0
Total	\$13,433

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$89,907	\$56,434	\$28,601

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit Name: ADAMS TOWNSHIP - PARKE COUNTY

Proportionate Share:

0.0000031

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$11,647	\$12,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,281	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,655	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	3,767
Total	\$2,936	\$3,767

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,178
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,635)
Total	\$1,543

PERF Net Pension Liability - Unaudited

ADAMS TOWNSHIP - PARKE COUNTY - 1662000

Net Pension Liability as of June 30, 2023	\$11,647
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,043
- Net Difference Between Projected and Actual Investment	(1,014)
- Change of Assumptions	(635)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(88)
Pension Expense/(Income)	1,543
Contributions	0
Total Activity in FY 2024	849
Net Pension Liability as of June 30, 2024	\$12,496

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$1,469)
2026	714
2027	25
2028	(101)
2029	0
Thereafter	0
Total	(\$831)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,908	\$12,496	\$6,333

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1663000
 Submission Unit Name: CENTER TOWNSHIP, LAPORTE COUNTY

Wages: \$64,031 Proportionate Share: 0.0000095

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$40,587	\$38,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,925	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,070	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,777	3,914
Total	\$10,772	\$3,914

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,802
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,034
Total	\$14,836

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, LAPORTE COUNTY - 1663000

Net Pension Liability as of June 30, 2023	\$40,587
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,095
- Net Difference Between Projected and Actual Investment	(4,233)
- Change of Assumptions	(2,213)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,607)
Pension Expense/(Income)	14,836
Contributions	(7,171)
Total Activity in FY 2024	(2,293)
Net Pension Liability as of June 30, 2024	\$38,294

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,171

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,625
2026	4,744
2027	803
2028	(314)
2029	0
Thereafter	0
Total	\$6,858

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$61,008	\$38,294	\$19,408

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1665000

Submission Unit Name: CITY OF AUSTIN

Wages: \$748,510

Proportionate Share:

0.0001114

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$447,167	\$449,052

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,022	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	59,456	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,745	42,157
Total	\$110,223	\$42,157

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$150,126
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,695)
Total	\$137,431

PERF Net Pension Liability - Unaudited

CITY OF AUSTIN - 1665000

Net Pension Liability as of June 30, 2023	\$447,167
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,873
- Net Difference Between Projected and Actual Investment	(43,036)
- Change of Assumptions	(24,385)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,165)
Pension Expense/(Income)	137,431
Contributions	(83,833)
Total Activity in FY 2024	1,885
Net Pension Liability as of June 30, 2024	\$449,052

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,833

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$182)
2026	58,741
2027	13,181
2028	(3,674)
2029	0
Thereafter	0
Total	\$68,066

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$715,404	\$449,052	\$227,585

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1667000
 Submission Unit Name: DELAWARE TOWNSHIP - HAMILTON COUNTY

Wages: \$473,911 Proportionate Share: 0.0000706

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$184,937	\$284,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,167	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	37,680	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,005	9,813
Total	\$104,852	\$9,813

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$95,143
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,213
Total	\$104,356

PERF Net Pension Liability - Unaudited

DELAWARE TOWNSHIP - HAMILTON COUNTY - 1667000

Net Pension Liability as of June 30, 2023	\$184,937
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,383
- Net Difference Between Projected and Actual Investment	(4,708)
- Change of Assumptions	(10,085)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,337
Pension Expense/(Income)	104,356
Contributions	(41,632)
Total Activity in FY 2024	99,651
Net Pension Liability as of June 30, 2024	\$284,588

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,632

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$22,607
2026	55,494
2027	19,266
2028	(2,328)
2029	0
Thereafter	0
Total	\$95,039

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$453,389	\$284,588	\$144,233

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1668000
 Submission Unit Name: TOWN OF NEW ROSS

Wages: \$33,198 Proportionate Share: 0.0000049

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$17,647	\$19,752

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,024	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,615	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	220	668
Total	\$4,859	\$668

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,603
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(364)
Total	\$6,239

PERF Net Pension Liability - Unaudited

TOWN OF NEW ROSS - 1668000

Net Pension Liability as of June 30, 2023	\$17,647
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,663
- Net Difference Between Projected and Actual Investment	(1,430)
- Change of Assumptions	(962)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	313
Pension Expense/(Income)	6,239
Contributions	(3,718)
Total Activity in FY 2024	2,105
Net Pension Liability as of June 30, 2024	\$19,752

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,718

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$542
2026	2,956
2027	855
2028	(162)
2029	0
Thereafter	0
Total	\$4,191

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,467	\$19,752	\$10,010

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1669000
 Submission Unit Name: TOWN OF WHITELAND

Wages: \$1,930,641 Proportionate Share: 0.0002874

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,029,507	\$1,158,505

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$118,733	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	153,390	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,644	7,713
Total	\$289,767	\$7,713

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$387,309
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,416
Total	\$411,725

PERF Net Pension Liability - Unaudited

TOWN OF WHITELAND - 1669000

Net Pension Liability as of June 30, 2023	\$1,029,507
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,670
- Net Difference Between Projected and Actual Investment	(82,576)
- Change of Assumptions	(56,141)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,448)
Pension Expense/(Income)	411,725
Contributions	(216,232)
Total Activity in FY 2024	128,998
Net Pension Liability as of June 30, 2024	\$1,158,505

Supplemental Information

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

\$216,232

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$56,481
2026	184,515
2027	50,534
2028	(9,476)
2029	0
Thereafter	0
Total	\$282,054

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,845,665	\$1,158,505	\$587,145

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1670000

Submission Unit Name: DANVILLE/CENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$259,068

Proportionate Share:

0.0000386

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$165,173	\$155,596

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,947	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	20,601	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,016	20,599
Total	\$49,564	\$20,599

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,019
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,094)
Total	\$44,925

PERF Net Pension Liability - Unaudited

DANVILLE/CENTER TOWNSHIP PUBLIC LIBRARY - 1670000

Net Pension Liability as of June 30, 2023	\$165,173
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,568
- Net Difference Between Projected and Actual Investment	(17,257)
- Change of Assumptions	(9,007)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,790)
Pension Expense/(Income)	44,925
Contributions	(29,016)
Total Activity in FY 2024	(9,577)
Net Pension Liability as of June 30, 2024	\$155,596

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,016

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$2,811
2026	24,226
2027	3,201
2028	(1,273)
2029	0
Thereafter	0
Total	\$28,965

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$247,887	\$155,596	\$78,858

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1671000
 Submission Unit Name: TOWN OF BURLINGTON

Wages: \$49,001 Proportionate Share: 0.0000073

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$19,058	\$29,426

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,016	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,896	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,662	4,368
Total	\$10,574	\$4,368

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,838
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,352)
Total	\$5,486

PERF Net Pension Liability - Unaudited

TOWN OF BURLINGTON - 1671000

Net Pension Liability as of June 30, 2023	\$19,058
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,626
- Net Difference Between Projected and Actual Investment	(472)
- Change of Assumptions	(1,039)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,255
Pension Expense/(Income)	5,486
Contributions	(5,488)
Total Activity in FY 2024	10,368
Net Pension Liability as of June 30, 2024	\$29,426

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,488

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(1,557)
2026	5,777
2027	2,227
2028	(241)
2029	0
Thereafter	0
Total	\$6,206

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,880	\$29,426	\$14,914

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1672000
 Submission Unit Name: SHERIDAN PUBLIC LIBRARY

Wages: \$71,591 Proportionate Share: 0.0000107

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$36,705	\$43,132

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,420	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,711	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	986	327
Total	\$11,117	\$327

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,420
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(748)
Total	\$13,672

PERF Net Pension Liability - Unaudited

SHERIDAN PUBLIC LIBRARY - 1672000

Net Pension Liability as of June 30, 2023	\$36,705
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,669
- Net Difference Between Projected and Actual Investment	(2,702)
- Change of Assumptions	(2,002)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,808
Pension Expense/(Income)	13,672
Contributions	(8,018)
Total Activity in FY 2024	6,427
Net Pension Liability as of June 30, 2024	\$43,132

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,018

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,033
2026	7,017
2027	2,093
2028	(353)
2029	0
Thereafter	0
Total	\$10,790

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$68,715	\$43,132	\$21,860

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1673000
 Submission Unit Name: TOWN OF CROTHERSVILLE

Wages: \$623,562 Proportionate Share: 0.0000928

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$361,757	\$374,075

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,338	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	49,529	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,402	17,400
Total	\$102,269	\$17,400

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,060
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,144
Total	\$135,204

PERF Net Pension Liability - Unaudited

TOWN OF CROTHERSVILLE - 1673000

Net Pension Liability as of June 30, 2023	\$361,757
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,937
- Net Difference Between Projected and Actual Investment	(33,387)
- Change of Assumptions	(19,727)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,870)
Pension Expense/(Income)	135,204
Contributions	(69,839)
Total Activity in FY 2024	12,318
Net Pension Liability as of June 30, 2024	\$374,075

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,839

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$19,763
2026	55,750
2027	12,416
2028	(3,060)
2029	0
Thereafter	0
Total	\$84,869

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$595,956	\$374,075	\$189,586

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1674000
 Submission Unit Name: TOWN OF GRANDVIEW

Wages: \$139,327 Proportionate Share: 0.0000207

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$79,057	\$83,441

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,552	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,048	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	879	5,323
Total	\$20,479	\$5,323

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,896
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,620)
Total	\$25,276

PERF Net Pension Liability - Unaudited

TOWN OF GRANDVIEW - 1674000

Net Pension Liability as of June 30, 2023	\$79,057
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,935
- Net Difference Between Projected and Actual Investment	(7,072)
- Change of Assumptions	(4,311)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(839)
Pension Expense/(Income)	25,276
Contributions	(15,605)
Total Activity in FY 2024	4,384
Net Pension Liability as of June 30, 2024	\$83,441

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,605

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$880
2026	11,965
2027	2,993
2028	(682)
2029	0
Thereafter	0
Total	\$15,156

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$132,934	\$83,441	\$42,289

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1675000
 Submission Unit Name: LAKE LEMON CONSERVANCY DISTRICT

Wages: \$150,409 Proportionate Share: 0.0000224

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$77,998	\$90,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,254	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,955	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,977	4,443
Total	\$28,186	\$4,443

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,187
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(442)
Total	\$29,745

PERF Net Pension Liability - Unaudited

LAKE LEMON CONSERVANCY DISTRICT - 1675000

Net Pension Liability as of June 30, 2023	\$77,998
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,658
- Net Difference Between Projected and Actual Investment	(5,922)
- Change of Assumptions	(4,253)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,914
Pension Expense/(Income)	29,745
Contributions	(16,846)
Total Activity in FY 2024	12,296
Net Pension Liability as of June 30, 2024	\$90,294

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,846

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$3,290
2026	16,956
2027	4,235
2028	(738)
2029	0
Thereafter	0
Total	\$23,743

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$143,851	\$90,294	\$45,762

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1676000
 Submission Unit Name: LINCOLN HERITAGE PUBLIC LIBRARY

Wages: \$61,060 Proportionate Share: 0.0000091

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$33,176	\$36,682

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,759	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,857	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	463	1,084
Total	\$9,079	\$1,084

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,263
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12
Total	\$12,275

PERF Net Pension Liability - Unaudited

LINCOLN HERITAGE PUBLIC LIBRARY - 1676000

Net Pension Liability as of June 30, 2023	\$33,176
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,080
- Net Difference Between Projected and Actual Investment	(2,747)
- Change of Assumptions	(1,809)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(454)
Pension Expense/(Income)	12,275
Contributions	(6,839)
Total Activity in FY 2024	3,506
Net Pension Liability as of June 30, 2024	\$36,682

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,839

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,271
2026	5,501
2027	1,523
2028	(300)
2029	0
Thereafter	0
Total	\$7,995

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$58,440	\$36,682	\$18,591

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1677000

Submission Unit Name: WORTHINGTON-JEFFERSON TOWNSHIP PUBLIC LIBRARY

Wages: \$45,785

Proportionate Share:

0.0000068

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$26,117	\$27,411

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,809	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,629	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	302	3,380
Total	\$6,740	\$3,380

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,164
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,309)
Total	\$6,855

PERF Net Pension Liability - Unaudited

WORTHINGTON-JEFFERSON TOWNSHIP PUBLIC LIBRARY - 1677000

Net Pension Liability as of June 30, 2023	\$26,117
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,275
- Net Difference Between Projected and Actual Investment	(2,357)
- Change of Assumptions	(1,424)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,073
Pension Expense/(Income)	6,855
Contributions	(5,128)
Total Activity in FY 2024	1,294
Net Pension Liability as of June 30, 2024	\$27,411

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,128

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$811)
2026	3,434
2027	962
2028	(225)
2029	0
Thereafter	0
Total	\$3,360

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,669	\$27,411	\$13,892

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1678000
 Submission Unit Name: TOWN OF CARBON

Wages: \$30,917 Proportionate Share: 0.0000046

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$17,647	\$18,543

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,900	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,455	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	3,479
Total	\$4,355	\$3,479

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,199
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,092)
Total	\$5,107

PERF Net Pension Liability - Unaudited

TOWN OF CARBON - 1678000

Net Pension Liability as of June 30, 2023	\$17,647
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,539
- Net Difference Between Projected and Actual Investment	(1,590)
- Change of Assumptions	(962)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,362)
Pension Expense/(Income)	5,107
Contributions	(1,836)
Total Activity in FY 2024	896
Net Pension Liability as of June 30, 2024	\$18,543

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,836

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(1,097)
2026	1,782
2027	343
2028	(152)
2029	0
Thereafter	0
Total	\$876

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,541	\$18,543	\$9,398

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1679000
 Submission Unit Name: TOWN OF CLARKS HILL

Wages: \$84,510 Proportionate Share: 0.0000126

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$32,823	\$50,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,205	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,725	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,223	6,008
Total	\$19,153	\$6,008

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,980
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,701)
Total	\$14,279

PERF Net Pension Liability - Unaudited

TOWN OF CLARKS HILL - 1679000

Net Pension Liability as of June 30, 2023	\$32,823
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,533
- Net Difference Between Projected and Actual Investment	(798)
- Change of Assumptions	(1,790)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,208
Pension Expense/(Income)	14,279
Contributions	(9,465)
Total Activity in FY 2024	17,967
Net Pension Liability as of June 30, 2024	\$50,790

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,465

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,710
2026	7,999
2027	3,852
2028	(416)
2029	0
Thereafter	0
Total	\$13,145

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$80,916	\$50,790	\$25,741

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit Name: SPENCER TWP TRUSTEE HARRISON COUNTY

Proportionate Share:

0.0000029

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$10,941	\$11,690

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,198	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,548	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	160	788
Total	\$2,906	\$788

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,908
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(465)
Total	\$3,443

PERF Net Pension Liability - Unaudited

SPENCER TWP TRUSTEE HARRISON COUNTY - 1680000

Net Pension Liability as of June 30, 2023	\$10,941
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	974
- Net Difference Between Projected and Actual Investment	(960)
- Change of Assumptions	(597)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	101
Pension Expense/(Income)	3,443
Contributions	(2,212)
Total Activity in FY 2024	749
Net Pension Liability as of June 30, 2024	\$11,690

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,212

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$132
2026	1,640
2027	441
2028	(95)
2029	0
Thereafter	0
Total	\$2,118

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,624	\$11,690	\$5,925

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1681000
 Submission Unit Name: FAIRFIELD TOWNSHIP - TIPPECANOE COUNTY

Wages: \$102,819 Proportionate Share: 0.0000153

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$45,175	\$61,674

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,321	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	8,166	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,646	4,661
Total	\$21,133	\$4,661

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,619
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,659)
Total	\$14,960

PERF Net Pension Liability - Unaudited

FAIRFIELD TOWNSHIP - TIPPECANOE COUNTY - 1681000

Net Pension Liability as of June 30, 2023	\$45,175
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,397
- Net Difference Between Projected and Actual Investment	(2,188)
- Change of Assumptions	(2,464)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,310
Pension Expense/(Income)	14,960
Contributions	(11,516)
Total Activity in FY 2024	16,499
Net Pension Liability as of June 30, 2024	\$61,674

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,516

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$909
2026	12,095
2027	3,973
2028	(505)
2029	0
Thereafter	0
Total	\$16,472

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$98,256	\$61,674	\$31,257

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1682000
 Submission Unit Name: WEST TOWNSHIP - MARSHALL COUNTY

Wages: \$22,032 Proportionate Share: 0.0000033

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$12,000	\$13,302

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,363	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,761	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14	2,368
Total	\$3,138	\$2,368

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,447
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,035)
Total	\$3,412

PERF Net Pension Liability - Unaudited

WEST TOWNSHIP - MARSHALL COUNTY - 1682000

Net Pension Liability as of June 30, 2023	\$12,000
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,117
- Net Difference Between Projected and Actual Investment	(989)
- Change of Assumptions	(654)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,584)
Pension Expense/(Income)	3,412
Contributions	0
Total Activity in FY 2024	1,302
Net Pension Liability as of June 30, 2024	\$13,302

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$417)
2026	1,215
2027	82
2028	(110)
2029	0
Thereafter	0
Total	\$770

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,192	\$13,302	\$6,742

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1683000
 Submission Unit Name: TOWN OF CULVER

Wages: \$1,185,115 Proportionate Share: 0.0001764

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$577,399	\$711,066

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$72,876	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	94,148	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,347	10,798
Total	\$193,371	\$10,798

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$237,722
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,441
Total	\$251,163

PERF Net Pension Liability - Unaudited

TOWN OF CULVER - 1683000

Net Pension Liability as of June 30, 2023	\$577,399
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,063
- Net Difference Between Projected and Actual Investment	(38,193)
- Change of Assumptions	(31,487)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,526
Pension Expense/(Income)	251,163
Contributions	(122,405)
Total Activity in FY 2024	133,667
Net Pension Liability as of June 30, 2024	\$711,066

Supplemental Information

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

\$122,405

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$34,711
2026	117,380
2027	36,298
2028	(5,816)
2029	0
Thereafter	0
Total	\$182,573

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,132,830	\$711,066	\$360,377

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1684000
 Submission Unit Name: TOWN OF FAIRMOUNT

Wages: \$864,416 Proportionate Share: 0.0001287

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$443,990	\$518,788

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,169	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	68,689	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,873	16,056
Total	\$133,731	\$16,056

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$173,440
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,236)
Total	\$169,204

PERF Net Pension Liability - Unaudited

TOWN OF FAIRMOUNT - 1684000

Net Pension Liability as of June 30, 2023	\$443,990
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,085
- Net Difference Between Projected and Actual Investment	(33,075)
- Change of Assumptions	(24,212)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,603
Pension Expense/(Income)	169,204
Contributions	(94,807)
Total Activity in FY 2024	74,798
Net Pension Liability as of June 30, 2024	\$518,788

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,807

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$18,680
2026	78,728
2027	24,511
2028	(4,244)
2029	0
Thereafter	0
Total	\$117,675

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$826,503	\$518,788	\$262,928

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1685000
 Submission Unit Name: TOWN OF WOLCOTT

Wages: \$328,768 Proportionate Share: 0.0000489

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$189,878	\$197,115

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,202	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	26,099	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,057	10,783
Total	\$49,358	\$10,783

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,899
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,667)
Total	\$60,232

PERF Net Pension Liability - Unaudited

TOWN OF WOLCOTT - 1685000

Net Pension Liability as of June 30, 2023	\$189,878
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,317
- Net Difference Between Projected and Actual Investment	(17,422)
- Change of Assumptions	(10,354)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,714)
Pension Expense/(Income)	60,232
Contributions	(36,822)
Total Activity in FY 2024	7,237
Net Pension Liability as of June 30, 2024	\$197,115

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,822

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$4,482
2026	29,060
2027	6,645
2028	(1,612)
2029	0
Thereafter	0
Total	\$38,575

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$314,033	\$197,115	\$99,900

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1686000
 Submission Unit Name: OWEN COUNTY PUBLIC LIBRARY

Wages: \$619,483 Proportionate Share: 0.0000922

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$351,169	\$371,657

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,090	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	49,209	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,716	15,477
Total	\$91,015	\$15,477

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$124,252
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,647)
Total	\$114,605

PERF Net Pension Liability - Unaudited

OWEN COUNTY PUBLIC LIBRARY - 1686000

Net Pension Liability as of June 30, 2023	\$351,169
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,905
- Net Difference Between Projected and Actual Investment	(31,280)
- Change of Assumptions	(19,150)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,210)
Pension Expense/(Income)	114,605
Contributions	(69,382)
Total Activity in FY 2024	20,488
Net Pension Liability as of June 30, 2024	\$371,657

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,382

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$10,449
2026	54,695
2027	13,434
2028	(3,040)
2029	0
Thereafter	0
Total	\$75,538

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$592,103	\$371,657	\$188,360

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1687000
 Submission Unit Name: GREATER RANDOLPH INTERLOCAL COOPERATIVE

Wages: \$530,467 Proportionate Share: 0.0000790

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$303,170	\$318,448

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,637	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	42,164	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,262	17,074
Total	\$81,063	\$17,074

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,463
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,600)
Total	\$104,863

PERF Net Pension Liability - Unaudited

GREATER RANDOLPH INTERLOCAL COOPERATIVE - 1687000

Net Pension Liability as of June 30, 2023	\$303,170
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,434
- Net Difference Between Projected and Actual Investment	(27,323)
- Change of Assumptions	(16,532)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,752)
Pension Expense/(Income)	104,863
Contributions	(59,412)
Total Activity in FY 2024	15,278
Net Pension Liability as of June 30, 2024	\$318,448

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,412

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$10,409
2026	44,986
2027	11,198
2028	(2,604)
2029	0
Thereafter	0
Total	\$63,989

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$507,333	\$318,448	\$161,393

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1688000
 Submission Unit Name: CITY OF RUSHVILLE

Wages: \$1,848,489 Proportionate Share: 0.0002752

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$991,037	\$1,109,327

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$113,693	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	146,879	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,131	29,383
Total	\$271,703	\$29,383

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$370,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,071)
Total	\$347,797

PERF Net Pension Liability - Unaudited

CITY OF RUSHVILLE - 1688000

Net Pension Liability as of June 30, 2023	\$991,037
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,417
- Net Difference Between Projected and Actual Investment	(80,269)
- Change of Assumptions	(54,043)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,419
Pension Expense/(Income)	347,797
Contributions	(207,031)
Total Activity in FY 2024	118,290
Net Pension Liability as of June 30, 2024	\$1,109,327

Supplemental Information

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

\$207,031

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$34,179
2026	169,525
2027	47,689
2028	(9,073)
2029	0
Thereafter	0
Total	\$242,320

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,767,317	\$1,109,327	\$562,221

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1689000
 Submission Unit Name: WEST CENTRAL CONSERVANCY DISTRICT

Wages: \$2,156,720 Proportionate Share: 0.0003211

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,174,209	\$1,294,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$132,655	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	171,376	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,096	20,808
Total	\$350,127	\$20,808

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$432,724
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,791
Total	\$464,515

PERF Net Pension Liability - Unaudited

WEST CENTRAL CONSERVANCY DISTRICT - 1689000

Net Pension Liability as of June 30, 2023	\$1,174,209
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108,631
- Net Difference Between Projected and Actual Investment	(97,756)
- Change of Assumptions	(64,032)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,666)
Pension Expense/(Income)	464,515
Contributions	(241,552)
Total Activity in FY 2024	120,140
Net Pension Liability as of June 30, 2024	\$1,294,349

Supplemental Information

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

\$241,552

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$74,502
2026	212,146
2027	53,258
2028	(10,587)
2029	0
Thereafter	0
Total	\$329,319

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,062,084	\$1,294,349	\$655,993

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1690000
 Submission Unit Name: STARKE COUNTY AIRPORT AUTHORITY

Wages: \$52,739 Proportionate Share: 0.0000079

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$50,822	\$31,845

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,264	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,216	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	388	12,912
Total	\$7,868	\$12,912

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,646
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,625)
Total	\$6,021

PERF Net Pension Liability - Unaudited

STARKE COUNTY AIRPORT AUTHORITY - 1690000

Net Pension Liability as of June 30, 2023	\$50,822
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,224
- Net Difference Between Projected and Actual Investment	(7,433)
- Change of Assumptions	(2,771)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,111)
Pension Expense/(Income)	6,021
Contributions	(5,907)
Total Activity in FY 2024	(18,977)
Net Pension Liability as of June 30, 2024	\$31,845

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,907

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$3,934)
2026	768
2027	(1,618)
2028	(260)
2029	0
Thereafter	0
Total	(\$5,044)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$50,733	\$31,845	\$16,139

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1691000
 Submission Unit Name: SULLIVAN COUNTY PUBLIC LIBRARY

Wages: \$564,765 Proportionate Share: 0.0000841

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$302,817	\$339,006

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,744	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	44,886	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,228	11,854
Total	\$80,858	\$11,854

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$113,336
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,936)
Total	\$106,400

PERF Net Pension Liability - Unaudited

SULLIVAN COUNTY PUBLIC LIBRARY - 1691000

Net Pension Liability as of June 30, 2023	\$302,817
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,548
- Net Difference Between Projected and Actual Investment	(24,520)
- Change of Assumptions	(16,513)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,476
Pension Expense/(Income)	106,400
Contributions	(60,202)
Total Activity in FY 2024	36,189
Net Pension Liability as of June 30, 2024	\$339,006

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,202

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$7,859
2026	49,925
2027	13,993
2028	(2,773)
2029	0
Thereafter	0
Total	\$69,004

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$540,085	\$339,006	\$171,812

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1692000
 Submission Unit Name: LAPORTE MUNICIPAL AIRPORT AUTHORITY

Wages: \$169,883 Proportionate Share: 0.0000253

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$87,527	\$101,984

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,452	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	13,503	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,686	0
Total	\$30,641	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,095
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,487
Total	\$39,582

PERF Net Pension Liability - Unaudited

LAPORTE MUNICIPAL AIRPORT AUTHORITY - 1692000

Net Pension Liability as of June 30, 2023	\$87,527
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,661
- Net Difference Between Projected and Actual Investment	(6,559)
- Change of Assumptions	(4,773)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,427)
Pension Expense/(Income)	39,582
Contributions	(19,027)
Total Activity in FY 2024	14,457
Net Pension Liability as of June 30, 2024	\$101,984

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,027

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$9,148
2026	17,468
2027	4,860
2028	(835)
2029	0
Thereafter	0
Total	\$30,641

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$162,475	\$101,984	\$51,687

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1693000
 Submission Unit Name: MELTON PUBLIC LIBRARY

Wages: \$87,487 Proportionate Share: 0.0000130

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$45,175	\$52,403

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,371	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,938	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,199	656
Total	\$13,508	\$656

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,519
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	573
Total	\$18,092

PERF Net Pension Liability - Unaudited

MELTON PUBLIC LIBRARY - 1693000

Net Pension Liability as of June 30, 2023	\$45,175
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,447
- Net Difference Between Projected and Actual Investment	(3,416)
- Change of Assumptions	(2,464)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	368
Pension Expense/(Income)	18,092
Contributions	(9,799)
Total Activity in FY 2024	7,228
Net Pension Liability as of June 30, 2024	\$52,403

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,799

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,477
2026	8,328
2027	2,476
2028	(429)
2029	0
Thereafter	0
Total	\$12,852

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$83,485	\$52,403	\$26,558

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1694000
 Submission Unit Name: RICHLAND TOWNSHIP, MONROE COUNTY

Wages: \$85,933 Proportionate Share: 0.0000128

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$63,528	\$51,597

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,288	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,832	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	623	20,567
Total	\$12,743	\$20,567

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,250
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,741)
Total	\$7,509

PERF Net Pension Liability - Unaudited

RICHLAND TOWNSHIP, MONROE COUNTY - 1694000

Net Pension Liability as of June 30, 2023	\$63,528
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,988
- Net Difference Between Projected and Actual Investment	(7,729)
- Change of Assumptions	(3,464)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,610)
Pension Expense/(Income)	7,509
Contributions	(9,625)
Total Activity in FY 2024	(11,931)
Net Pension Liability as of June 30, 2024	\$51,597

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,625

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$8,244)
2026	946
2027	(105)
2028	(421)
2029	0
Thereafter	0
Total	(\$7,824)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$82,201	\$51,597	\$26,150

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1695000
 Submission Unit Name: SOUTHERN INDIANA DEVELOPMENT COMMISSION

Wages: \$361,620 Proportionate Share: 0.0000538

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$191,290	\$216,867

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,226	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	28,714	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,215	14,630
Total	\$53,155	\$14,630

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$72,503
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,271)
Total	\$61,232

PERF Net Pension Liability - Unaudited

SOUTHERN INDIANA DEVELOPMENT COMMISSION - 1695000

Net Pension Liability as of June 30, 2023	\$191,290
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,312
- Net Difference Between Projected and Actual Investment	(15,130)
- Change of Assumptions	(10,431)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,096
Pension Expense/(Income)	61,232
Contributions	(40,502)
Total Activity in FY 2024	25,577
Net Pension Liability as of June 30, 2024	\$216,867

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,502

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,292
2026	29,351
2027	9,656
2028	(1,774)
2029	0
Thereafter	0
Total	\$38,525

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$345,500	\$216,867	\$109,911

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1696000
 Submission Unit Name: TOWN OF ARCADIA

Wages: \$545,406 Proportionate Share: 0.0000812

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$305,993	\$327,316

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,546	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	43,338	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,432	11,520
Total	\$82,316	\$11,520

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$109,428
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,457)
Total	\$101,971

PERF Net Pension Liability - Unaudited

TOWN OF ARCADIA - 1696000

Net Pension Liability as of June 30, 2023	\$305,993
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,285
- Net Difference Between Projected and Actual Investment	(26,796)
- Change of Assumptions	(16,686)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,366)
Pension Expense/(Income)	101,971
Contributions	(61,085)
Total Activity in FY 2024	21,323
Net Pension Liability as of June 30, 2024	\$327,316

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,085

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$11,171
2026	50,040
2027	12,262
2028	(2,677)
2029	0
Thereafter	0
Total	\$70,796

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$521,461	\$327,316	\$165,888

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit Name: PLEASANT TOWNSHIP - GRANT COUNTY

Proportionate Share:

0.0000020

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$7,412	\$8,062

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$826	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,067	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63	449
Total	\$1,956	\$449

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,695
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(238)
Total	\$2,457

PERF Net Pension Liability - Unaudited

PLEASANT TOWNSHIP - GRANT COUNTY - 1697000

Net Pension Liability as of June 30, 2023	\$7,412
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	674
- Net Difference Between Projected and Actual Investment	(632)
- Change of Assumptions	(404)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33
Pension Expense/(Income)	2,457
Contributions	(1,478)
Total Activity in FY 2024	650
Net Pension Liability as of June 30, 2024	\$8,062

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,478

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$117
2026	1,144
2027	312
2028	(66)
2029	0
Thereafter	0
Total	\$1,507

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,844	\$8,062	\$4,086

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1698000
 Submission Unit Name: PRAIRIE TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$17,400 Proportionate Share: 0.0000026

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$9,529	\$10,481

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,074	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,388	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	2,998
Total	\$2,462	\$2,998

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,504
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,163)
Total	\$1,341

PERF Net Pension Liability - Unaudited

PRAIRIE TOWNSHIP - KOSCIUSKO COUNTY - 1698000

Net Pension Liability as of June 30, 2023	\$9,529
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	879
- Net Difference Between Projected and Actual Investment	(796)
- Change of Assumptions	(520)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48
Pension Expense/(Income)	1,341
Contributions	0
Total Activity in FY 2024	952
Net Pension Liability as of June 30, 2024	\$10,481

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$1,176)
2026	672
2027	53
2028	(85)
2029	0
Thereafter	0
Total	(\$536)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,697	\$10,481	\$5,312

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1699000
 Submission Unit Name: SEWARD TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$17,500 Proportionate Share: 0.0000026

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$9,529	\$10,481

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,074	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,388	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	104	507
Total	\$2,566	\$507

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,504
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(284)
Total	\$3,220

PERF Net Pension Liability - Unaudited

SEWARD TOWNSHIP - KOSCIUSKO COUNTY - 1699000

Net Pension Liability as of June 30, 2023	\$9,529
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	879
- Net Difference Between Projected and Actual Investment	(796)
- Change of Assumptions	(520)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	129
Pension Expense/(Income)	3,220
Contributions	(1,960)
Total Activity in FY 2024	952
Net Pension Liability as of June 30, 2024	\$10,481

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,960

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$217
2026	1,498
2027	429
2028	(85)
2029	0
Thereafter	0
Total	\$2,059

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,697	\$10,481	\$5,312

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1700000
 Submission Unit Name: NORTH DAVIESS COMMUNITY SCHOOLS

Wages: \$687,417 Proportionate Share: 0.0001023

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$382,933	\$412,370

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,263	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	54,599	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,157	11,122
Total	\$109,019	\$11,122

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,863
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,957
Total	\$149,820

PERF Net Pension Liability - Unaudited

NORTH DAVIESS COMMUNITY SCHOOLS - 1700000

Net Pension Liability as of June 30, 2023	\$382,933
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,428
- Net Difference Between Projected and Actual Investment	(33,170)
- Change of Assumptions	(20,882)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,768)
Pension Expense/(Income)	149,820
Contributions	(76,991)
Total Activity in FY 2024	29,437
Net Pension Liability as of June 30, 2024	\$412,370

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,991

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$21,380
2026	64,092
2027	15,799
2028	(3,374)
2029	0
Thereafter	0
Total	\$97,897

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$656,964	\$412,370	\$208,994

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit Name: CHARLESTOWN TOWNSHIP CLARK COUNTY

Proportionate Share:

0.0000107

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$18,000	\$43,132

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,420	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,711	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,401	648
Total	\$20,532	\$648

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,420
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,315
Total	\$17,735

PERF Net Pension Liability - Unaudited

CHARLESTOWN TOWNSHIP CLARK COUNTY - 1701000

Net Pension Liability as of June 30, 2023	\$18,000
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,052
- Net Difference Between Projected and Actual Investment	1,585
- Change of Assumptions	(982)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,825
Pension Expense/(Income)	17,735
Contributions	(8,083)
Total Activity in FY 2024	25,132
Net Pension Liability as of June 30, 2024	\$43,132

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,083

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,212
2026	10,430
2027	4,595
2028	(353)
2029	0
Thereafter	0
Total	\$19,884

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$68,715	\$43,132	\$21,860

PERF - Unaudited

Submission Unit #: 1702000
Submission Unit Name: JACKSON TOWNSHIP HARRISON COUNTY

Wages:	\$22,324	Proportionate Share:	0.0000033

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$11,647	\$13,302

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,363	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,761	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	2,698
Total	\$3,124	\$2,698

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,447
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,075)
Total	\$2,372

PERF Net Pension Liability - Unaudited

JACKSON TOWNSHIP HARRISON COUNTY - 1702000

Net Pension Liability as of June 30, 2023	\$11,647
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,125
- Net Difference Between Projected and Actual Investment	(908)
- Change of Assumptions	(635)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	446
Pension Expense/(Income)	2,372
Contributions	(745)
Total Activity in FY 2024	1,655
Net Pension Liability as of June 30, 2024	\$13,302

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(950)
2026	1,214
2027	272
2028	(110)
2029	0
Thereafter	0
Total	\$426

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,192	\$13,302	\$6,742

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1704000
 Submission Unit Name: REGION 8 EDUCATION SERVICE CENTER

Wages: \$253,173 Proportionate Share: 0.0000377

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$119,291	\$151,968

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,575	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	20,121	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,526	0
Total	\$54,222	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,806
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,093
Total	\$63,899

PERF Net Pension Liability - Unaudited

REGION 8 EDUCATION SERVICE CENTER - 1704000

Net Pension Liability as of June 30, 2023	\$119,291
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,134
- Net Difference Between Projected and Actual Investment	(7,221)
- Change of Assumptions	(6,505)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,275)
Pension Expense/(Income)	63,899
Contributions	(28,355)
Total Activity in FY 2024	32,677
Net Pension Liability as of June 30, 2024	\$151,968

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,355

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$16,432
2026	30,309
2027	8,724
2028	(1,243)
2029	0
Thereafter	0
Total	\$54,222

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$242,107	\$151,968	\$77,019

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1705000

Submission Unit Name: WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$1,461,520

Proportionate Share: 0.0002176

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$785,277	\$877,142

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$89,896	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	116,137	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,149	8,790
Total	\$254,182	\$8,790

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$293,244
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,396
Total	\$339,640

PERF Net Pension Liability - Unaudited

WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT - 1705000

Net Pension Liability as of June 30, 2023	\$785,277
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73,829
- Net Difference Between Projected and Actual Investment	(63,851)
- Change of Assumptions	(42,823)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,239)
Pension Expense/(Income)	339,640
Contributions	(163,691)
Total Activity in FY 2024	91,865
Net Pension Liability as of June 30, 2024	\$877,142

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$163,691

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$64,236
2026	150,850
2027	37,481
2028	(7,175)
2029	0
Thereafter	0
Total	\$245,392

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,397,414	\$877,142	\$444,547

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1709000
 Submission Unit Name: TOWN OF ST LEON

Wages: \$49,288 Proportionate Share: 0.0000073

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$26,470	\$29,426

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,016	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,896	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	316	892
Total	\$7,228	\$892

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,838
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(531)
Total	\$9,307

PERF Net Pension Liability - Unaudited

TOWN OF ST LEON - 1709000

Net Pension Liability as of June 30, 2023	\$26,470
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,474
- Net Difference Between Projected and Actual Investment	(2,171)
- Change of Assumptions	(1,443)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	309
Pension Expense/(Income)	9,307
Contributions	(5,520)
Total Activity in FY 2024	2,956
Net Pension Liability as of June 30, 2024	\$29,426

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,520

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$839
2026	4,493
2027	1,245
2028	(241)
2029	0
Thereafter	0
Total	\$6,336

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,880	\$29,426	\$14,914

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1710000
 Submission Unit Name: OHIO TWP TRUSTEE, WARRICK COUNTY

Wages: \$282,285 Proportionate Share: 0.0000420

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$45,528	\$169,301

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,351	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	22,416	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,093	102
Total	\$93,860	\$102

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,600
Specific Liabilities of Individual Employers	\$2,291
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,180
Total	\$79,071

PERF Net Pension Liability - Unaudited

OHIO TWP TRUSTEE, WARRICK COUNTY - 1710000

Net Pension Liability as of June 30, 2023	\$45,528
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,420
- Net Difference Between Projected and Actual Investment	11,981
- Change of Assumptions	(2,483)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,691
Pension Expense/(Income)	79,071
Contributions	(33,907)
Total Activity in FY 2024	123,773
Net Pension Liability as of June 30, 2024	\$169,301

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,907

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$27,086
2026	46,699
2027	21,359
2028	(1,386)
2029	0
Thereafter	0
Total	\$93,758

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$269,721	\$169,301	\$85,804

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1711000
 Submission Unit Name: CULVER-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$162,774 Proportionate Share: 0.0000242

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$90,704	\$97,550

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,998	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	12,916	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,149	11,100
Total	\$24,063	\$11,100

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,613
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,226)
Total	\$26,387

PERF Net Pension Liability - Unaudited

CULVER-UNION TOWNSHIP PUBLIC LIBRARY - 1711000

Net Pension Liability as of June 30, 2023	\$90,704
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,142
- Net Difference Between Projected and Actual Investment	(7,874)
- Change of Assumptions	(4,946)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,368
Pension Expense/(Income)	26,387
Contributions	(18,231)
Total Activity in FY 2024	6,846
Net Pension Liability as of June 30, 2024	\$97,550

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,231

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$1,414)
2026	11,450
2027	3,725
2028	(798)
2029	0
Thereafter	0
Total	\$12,963

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$155,411	\$97,550	\$49,440

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1712000
 Submission Unit Name: TOWN OF LAPAZ

Wages: \$153,493 Proportionate Share: 0.0000229

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$42,352	\$92,310

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,461	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	12,222	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,287	1,022
Total	\$41,970	\$1,022

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,861
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,437
Total	\$37,298

PERF Net Pension Liability - Unaudited

TOWN OF LAPAZ - 1712000

Net Pension Liability as of June 30, 2023	\$42,352
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,594
- Net Difference Between Projected and Actual Investment	2,515
- Change of Assumptions	(2,310)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,052
Pension Expense/(Income)	37,298
Contributions	(17,191)
Total Activity in FY 2024	49,958
Net Pension Liability as of June 30, 2024	\$92,310

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,191

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$10,649
2026	21,750
2027	9,304
2028	(755)
2029	0
Thereafter	0
Total	\$40,948

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$147,062	\$92,310	\$46,784

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1713000
 Submission Unit Name: MICHIGAN TOWNSHIP - LAPORTE COUNTY

Wages: \$96,460 Proportionate Share: 0.0000144

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$56,116	\$58,046

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,949	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	7,686	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	588	4,036
Total	\$14,223	\$4,036

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,406
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,868)
Total	\$17,538

PERF Net Pension Liability - Unaudited

MICHIGAN TOWNSHIP - LAPORTE COUNTY - 1713000

Net Pension Liability as of June 30, 2023	\$56,116
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,801
- Net Difference Between Projected and Actual Investment	(5,176)
- Change of Assumptions	(3,060)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,369)
Pension Expense/(Income)	17,538
Contributions	(10,804)
Total Activity in FY 2024	1,930
Net Pension Liability as of June 30, 2024	\$58,046

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,804

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$749
2026	7,988
2027	1,925
2028	(475)
2029	0
Thereafter	0
Total	\$10,187

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$92,476	\$58,046	\$29,419

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1714000
 Submission Unit Name: PENDLETON COMMUNITY PUBLIC LIBRARY

Wages: \$344,316 Proportionate Share: 0.0000513

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$201,172	\$206,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,193	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	27,380	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,476	10,224
Total	\$51,049	\$10,224

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,133
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,704)
Total	\$64,429

PERF Net Pension Liability - Unaudited

PENDLETON COMMUNITY PUBLIC LIBRARY - 1714000

Net Pension Liability as of June 30, 2023	\$201,172
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,077
- Net Difference Between Projected and Actual Investment	(18,729)
- Change of Assumptions	(10,970)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,649)
Pension Expense/(Income)	64,429
Contributions	(38,540)
Total Activity in FY 2024	5,618
Net Pension Liability as of June 30, 2024	\$206,790

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,540

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$6,282
2026	29,542
2027	6,692
2028	(1,691)
2029	0
Thereafter	0
Total	\$40,825

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$329,445	\$206,790	\$104,804

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit Name: CENTER TOWNSHIP - MARSHALL COUNTY

Proportionate Share:

0.0000038

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$14,117	\$15,318

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,570	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,028	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	142	788
Total	\$3,740	\$788

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,121
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(404)
Total	\$4,717

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP - MARSHALL COUNTY - 1715000

Net Pension Liability as of June 30, 2023	\$14,117
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,281
- Net Difference Between Projected and Actual Investment	(1,208)
- Change of Assumptions	(770)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22
Pension Expense/(Income)	4,717
Contributions	(2,841)
Total Activity in FY 2024	1,201
Net Pension Liability as of June 30, 2024	\$15,318

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,841

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$277
2026	2,204
2027	597
2028	(126)
2029	0
Thereafter	0
Total	\$2,952

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,403	\$15,318	\$7,763

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1716000

Submission Unit Name: WASHINGTON TOWNSHIP - HAMILTON COUNTY

Wages: \$319,134

Proportionate Share:

0.0000475

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$142,938	\$191,472

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,624	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	25,352	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,352	3,316
Total	\$59,328	\$3,316

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,012
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,833
Total	\$66,845

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - HAMILTON COUNTY - 1716000

Net Pension Liability as of June 30, 2023	\$142,938
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,700
- Net Difference Between Projected and Actual Investment	(7,410)
- Change of Assumptions	(7,795)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,937
Pension Expense/(Income)	66,845
Contributions	(35,743)
Total Activity in FY 2024	48,534
Net Pension Liability as of June 30, 2024	\$191,472

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,743

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$10,191
2026	35,409
2027	11,978
2028	(1,566)
2029	0
Thereafter	0
Total	\$56,012

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$305,042	\$191,472	\$97,040

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1717000
 Submission Unit Name: BOURBON TOWNSHIP - MARSHALL COUNTY

Wages: \$18,750 Proportionate Share: 0.0000028

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$8,470	\$11,287

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,157	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,494	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	791	383
Total	\$3,442	\$383

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,773
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67
Total	\$3,840

PERF Net Pension Liability - Unaudited

BOURBON TOWNSHIP - MARSHALL COUNTY - 1717000

Net Pension Liability as of June 30, 2023	\$8,470
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	984
- Net Difference Between Projected and Actual Investment	(447)
- Change of Assumptions	(462)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,002
Pension Expense/(Income)	3,840
Contributions	(2,100)
Total Activity in FY 2024	2,817
Net Pension Liability as of June 30, 2024	\$11,287

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,100

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$532
2026	1,920
2027	699
2028	(92)
2029	0
Thereafter	0
Total	\$3,059

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,981	\$11,287	\$5,720

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit Name: BEAVER TOWNSHIP - NEWTON COUNTY

Proportionate Share:

0.0000051

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$19,411	\$20,558

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,107	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,722	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	227	1,420
Total	\$5,056	\$1,420

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,873
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(705)
Total	\$6,168

PERF Net Pension Liability - Unaudited

BEAVER TOWNSHIP - NEWTON COUNTY - 1718000

Net Pension Liability as of June 30, 2023	\$19,411
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,710
- Net Difference Between Projected and Actual Investment	(1,727)
- Change of Assumptions	(1,059)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(82)
Pension Expense/(Income)	6,168
Contributions	(3,863)
Total Activity in FY 2024	1,147
Net Pension Liability as of June 30, 2024	\$20,558

Supplemental Information

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

\$3,863

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$211
2026	2,845
2027	748
2028	(168)
2029	0
Thereafter	0
Total	\$3,636

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$32,752	\$20,558	\$10,419

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1719000
 Submission Unit Name: CENTER TOWNSHIP-HENDRICKS COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,322)
Total	(\$2,322)

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP-HENDRICKS COUNTY - 1719000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,322
Pension Expense/(Income)	(2,322)
Contributions	0
Total Activity in FY 2024	0
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$0
2026	0
2027	0
2028	0
2029	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1720000
 Submission Unit Name: HELT TOWNSHIP-VERMILLION COUNTY

Wages: \$52,630 Proportionate Share: 0.0000078

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$28,588	\$31,442

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,222	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,163	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	354	975
Total	\$7,739	\$975

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,512
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(283)
Total	\$10,229

PERF Net Pension Liability - Unaudited

HELT TOWNSHIP-VERMILLION COUNTY - 1720000

Net Pension Liability as of June 30, 2023	\$28,588
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,637
- Net Difference Between Projected and Actual Investment	(2,389)
- Change of Assumptions	(1,559)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(169)
Pension Expense/(Income)	10,229
Contributions	(5,895)
Total Activity in FY 2024	2,854
Net Pension Liability as of June 30, 2024	\$31,442

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,895

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,015
2026	4,715
2027	1,291
2028	(257)
2029	0
Thereafter	0
Total	\$6,764

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$50,091	\$31,442	\$15,935

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1721000
 Submission Unit Name: LAKE TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$15,000 Proportionate Share: 0.0000022

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$8,470	\$8,868

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$909	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,174	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111	359
Total	\$2,194	\$359

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,965
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(84)
Total	\$2,881

PERF Net Pension Liability - Unaudited

LAKE TOWNSHIP - KOSCIUSKO COUNTY - 1721000

Net Pension Liability as of June 30, 2023	\$8,470
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	736
- Net Difference Between Projected and Actual Investment	(767)
- Change of Assumptions	(462)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(310)
Pension Expense/(Income)	2,881
Contributions	(1,680)
Total Activity in FY 2024	398
Net Pension Liability as of June 30, 2024	\$8,868

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,680

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$290
2026	1,304
2027	313
2028	(72)
2029	0
Thereafter	0
Total	\$1,835

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,128	\$8,868	\$4,495

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1723000
 Submission Unit Name: WINFIELD TOWNSHIP - LAKE COUNTY

Wages: \$32,368 Proportionate Share: 0.0000048

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$41,293	\$19,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,983	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,562	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,444	14,919
Total	\$11,989	\$14,919

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,469
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,732)
Total	\$4,737

PERF Net Pension Liability - Unaudited

WINFIELD TOWNSHIP - LAKE COUNTY - 1723000

Net Pension Liability as of June 30, 2023	\$41,293
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,138
- Net Difference Between Projected and Actual Investment	(6,903)
- Change of Assumptions	(2,252)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,039)
Pension Expense/(Income)	4,737
Contributions	(3,625)
Total Activity in FY 2024	(21,944)
Net Pension Liability as of June 30, 2024	\$19,349

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,625

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$905)
2026	498
2027	(2,365)
2028	(158)
2029	0
Thereafter	0
Total	(\$2,930)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,825	\$19,349	\$9,806

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1724000
 Submission Unit Name: BROWN COUNTY PUBLIC LIBRARY

Wages: \$187,844 Proportionate Share: 0.0000280

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$110,821	\$112,868

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,568	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	14,944	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,831	6,426
Total	\$34,343	\$6,426

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,734
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,382
Total	\$42,116

PERF Net Pension Liability - Unaudited

BROWN COUNTY PUBLIC LIBRARY - 1724000

Net Pension Liability as of June 30, 2023	\$110,821
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,301
- Net Difference Between Projected and Actual Investment	(10,456)
- Change of Assumptions	(6,043)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,833)
Pension Expense/(Income)	42,116
Contributions	(21,038)
Total Activity in FY 2024	2,047
Net Pension Liability as of June 30, 2024	\$112,868

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,038

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$9,481
2026	15,842
2027	3,516
2028	(922)
2029	0
Thereafter	0
Total	\$27,917

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$179,814	\$112,868	\$57,203

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1727000
 Submission Unit Name: UNION TOWNSHIP - MARSHALL COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	878	0
Total	\$878	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29)
Total	(\$29)

PERF Net Pension Liability - Unaudited

UNION TOWNSHIP - MARSHALL COUNTY - 1727000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29
Pension Expense/(Income)	(29)
Contributions	0
Total Activity in FY 2024	0
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$878
2026	0
2027	0
2028	0
2029	0
Thereafter	0
Total	\$878

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1729000

Submission Unit Name: TOWN OF DUGGER

Wages: \$1,520

Proportionate Share: 0.0000002

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$806

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	107	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,390	7,427
Total	\$5,580	\$7,427

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$270
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,954
Total	\$21,224

PERF Net Pension Liability - Unaudited

TOWN OF DUGGER - 1729000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83
- Net Difference Between Projected and Actual Investment	107
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,438)
Pension Expense/(Income)	21,224
Contributions	(170)
Total Activity in FY 2024	806
Net Pension Liability as of June 30, 2024	\$806

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$170

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$99
2026	(2,076)
2027	135
2028	(5)
2029	0
Thereafter	0
Total	(\$1,847)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,284	\$806	\$409

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1731000
 Submission Unit Name: TOWN OF NEW PALESTINE

Wages: \$699,995 Proportionate Share: 0.0001042

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$354,345	\$420,029

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,048	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	55,613	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,672	29,747
Total	\$109,333	\$29,747

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,423
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,358)
Total	\$112,065

PERF Net Pension Liability - Unaudited

TOWN OF NEW PALESTINE - 1731000

Net Pension Liability as of June 30, 2023	\$354,345
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,798
- Net Difference Between Projected and Actual Investment	(25,604)
- Change of Assumptions	(19,323)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,676
Pension Expense/(Income)	112,065
Contributions	(77,928)
Total Activity in FY 2024	65,684
Net Pension Liability as of June 30, 2024	\$420,029

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,928

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$349
2026	61,923
2027	20,750
2028	(3,436)
2029	0
Thereafter	0
Total	\$79,586

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$669,166	\$420,029	\$212,876

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1732000
 Submission Unit Name: TOWN OF ORLAND

Wages: \$81,546 Proportionate Share: 0.0000121

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$59,646	\$48,775

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,999	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,458	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	571	9,258
Total	\$12,028	\$9,258

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,306
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,184)
Total	\$15,122

PERF Net Pension Liability - Unaudited

TOWN OF ORLAND - 1732000

Net Pension Liability as of June 30, 2023	\$59,646
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,779
- Net Difference Between Projected and Actual Investment	(7,213)
- Change of Assumptions	(3,253)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,173)
Pension Expense/(Income)	15,122
Contributions	(9,133)
Total Activity in FY 2024	(10,871)
Net Pension Liability as of June 30, 2024	\$48,775

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,133

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$1,297)
2026	4,504
2027	(38)
2028	(399)
2029	0
Thereafter	0
Total	\$2,770

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$77,705	\$48,775	\$24,720

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1733000
 Submission Unit Name: TOWN OF PRINCE'S LAKES

Wages: \$939,578 Proportionate Share: 0.0001399

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$472,225	\$563,935

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,796	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	74,667	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,459	6,839
Total	\$148,922	\$6,839

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$188,534
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,816
Total	\$195,350

PERF Net Pension Liability - Unaudited

TOWN OF PRINCE'S LAKES - 1733000

Net Pension Liability as of June 30, 2023	\$472,225
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,134
- Net Difference Between Projected and Actual Investment	(33,568)
- Change of Assumptions	(25,751)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,778
Pension Expense/(Income)	195,350
Contributions	(105,233)
Total Activity in FY 2024	91,710
Net Pension Liability as of June 30, 2024	\$563,935

Supplemental Information

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

\$105,233

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$25,671
2026	92,579
2027	28,446
2028	(4,613)
2029	0
Thereafter	0
Total	\$142,083

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$898,429	\$563,935	\$285,809

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1734000

Submission Unit Name: YORKTOWN-MT PLEASANT TWP COMM LIBRARY

Wages: \$230,268

Proportionate Share:

0.0000343

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$119,997	\$138,263

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,170	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	18,306	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,902	5,129
Total	\$34,378	\$5,129

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,224
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,448)
Total	\$42,776

PERF Net Pension Liability - Unaudited

YORKTOWN-MT PLEASANT TWP COMM LIBRARY - 1734000

Net Pension Liability as of June 30, 2023	\$119,997
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,715
- Net Difference Between Projected and Actual Investment	(9,198)
- Change of Assumptions	(6,544)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,307
Pension Expense/(Income)	42,776
Contributions	(25,790)
Total Activity in FY 2024	18,266
Net Pension Liability as of June 30, 2024	\$138,263

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,790

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$2,719
2026	21,252
2027	6,409
2028	(1,131)
2029	0
Thereafter	0
Total	\$29,249

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$220,272	\$138,263	\$70,073

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1735000
 Submission Unit Name: TOWN OF ANDREWS

Wages: \$386,607 Proportionate Share: 0.0000576

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$199,760	\$232,185

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,796	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	30,742	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,047	1,248
Total	\$58,585	\$1,248

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,624
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,324
Total	\$78,948

PERF Net Pension Liability - Unaudited

TOWN OF ANDREWS - 1735000

Net Pension Liability as of June 30, 2023	\$199,760
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,709
- Net Difference Between Projected and Actual Investment	(15,044)
- Change of Assumptions	(10,893)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,005
Pension Expense/(Income)	78,948
Contributions	(43,300)
Total Activity in FY 2024	32,425
Net Pension Liability as of June 30, 2024	\$232,185

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,300

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$10,569
2026	37,672
2027	10,995
2028	(1,899)
2029	0
Thereafter	0
Total	\$57,337

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$369,904	\$232,185	\$117,674

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1736000
 Submission Unit Name: PERU TOWNSHIP - MIAMI COUNTY

Wages: \$54,593 Proportionate Share: 0.0000081

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$29,293	\$32,651

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,346	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,323	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	338	737
Total	\$8,007	\$737

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,916
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(91)
Total	\$10,825

PERF Net Pension Liability - Unaudited

PERU TOWNSHIP - MIAMI COUNTY - 1736000

Net Pension Liability as of June 30, 2023	\$29,293
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,747
- Net Difference Between Projected and Actual Investment	(2,391)
- Change of Assumptions	(1,597)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(112)
Pension Expense/(Income)	10,825
Contributions	(6,114)
Total Activity in FY 2024	3,358
Net Pension Liability as of June 30, 2024	\$32,651

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,114

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,139
2026	5,009
2027	1,389
2028	(267)
2029	0
Thereafter	0
Total	\$7,270

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$52,018	\$32,651	\$16,548

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1738000
 Submission Unit Name: CLEVELAND TOWNSHIP-ELKHART COUNTY

Wages: \$950,361 Proportionate Share: 0.0001415

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$636,339	\$570,384

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,457	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	75,521	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,189	119,737
Total	\$152,167	\$119,737

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$190,690
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,846)
Total	\$177,844

PERF Net Pension Liability - Unaudited

CLEVELAND TOWNSHIP-ELKHART COUNTY - 1738000

Net Pension Liability as of June 30, 2023	\$636,339
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,438
- Net Difference Between Projected and Actual Investment	(70,330)
- Change of Assumptions	(34,701)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(77,765)
Pension Expense/(Income)	177,844
Contributions	(106,441)
Total Activity in FY 2024	(65,955)
Net Pension Liability as of June 30, 2024	\$570,384

Supplemental Information

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

\$106,441

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(17,306)
2026	46,767
2027	7,635
2028	(4,666)
2029	0
Thereafter	0
Total	\$32,430

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$908,704	\$570,384	\$289,078

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1739000
 Submission Unit Name: TIPPECANOE TOWNSHIP-KOSCIUSKO COUNTY

Wages: \$262,818 Proportionate Share: 0.0000391

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$380,462	\$157,612

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,153	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	20,868	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,128	123,235
Total	\$68,149	\$123,235

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,692
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,701)
Total	\$35,991

PERF Net Pension Liability - Unaudited

TIPPECANOE TOWNSHIP-KOSCIUSKO COUNTY - 1739000

Net Pension Liability as of June 30, 2023	\$380,462
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,369
- Net Difference Between Projected and Actual Investment	(66,335)
- Change of Assumptions	(20,747)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(150,692)
Pension Expense/(Income)	35,991
Contributions	(29,436)
Total Activity in FY 2024	(222,850)
Net Pension Liability as of June 30, 2024	\$157,612

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,436

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$18,200)
2026	(10,464)
2027	(25,132)
2028	(1,290)
2029	0
Thereafter	0
Total	(\$55,086)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$251,098	\$157,612	\$79,880

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1742000
 Submission Unit Name: OPTIONS CHARTER SCHOOL-CARMEL

Wages: \$1,969,805 Proportionate Share: 0.0002933

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$914,803	\$1,182,288

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$121,170	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	156,539	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,920	29,821
Total	\$384,629	\$29,821

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$395,260
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	171,579
Total	\$566,839

PERF Net Pension Liability - Unaudited

OPTIONS CHARTER SCHOOL-CARMEL - 1742000

Net Pension Liability as of June 30, 2023	\$914,803
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	102,453
- Net Difference Between Projected and Actual Investment	(53,136)
- Change of Assumptions	(49,886)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78,167)
Pension Expense/(Income)	566,839
Contributions	(220,618)
Total Activity in FY 2024	267,485
Net Pension Liability as of June 30, 2024	\$1,182,288

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$220,618

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$93,447
2026	201,383
2027	69,649
2028	(9,671)
2029	0
Thereafter	0
Total	\$354,808

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,883,554	\$1,182,288	\$599,199

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1743000
 Submission Unit Name: CHRISTEL HOUSE ACADEMY

Wages: \$1,818,174 Proportionate Share: 0.0002707

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,104,682	\$1,091,188

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,833	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	144,477	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,194	84,180
Total	\$328,504	\$84,180

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$364,804
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	114,953
Total	\$479,757

PERF Net Pension Liability - Unaudited

CHRISTEL HOUSE ACADEMY - 1743000

Net Pension Liability as of June 30, 2023	\$1,104,682
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89,232
- Net Difference Between Projected and Actual Investment	(108,719)
- Change of Assumptions	(60,240)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(209,888)
Pension Expense/(Income)	479,757
Contributions	(203,636)
Total Activity in FY 2024	(13,494)
Net Pension Liability as of June 30, 2024	\$1,091,188

Supplemental Information

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

\$203,636

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$78,672
2026	144,965
2027	29,613
2028	(8,926)
2029	0
Thereafter	0
Total	\$244,324

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,738,418	\$1,091,188	\$553,028

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1745000
 Submission Unit Name: SIGNATURE SCHOOL

Wages: \$330,394 Proportionate Share: 0.0000492

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$163,761	\$198,324

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,326	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	26,259	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,573	1,809
Total	\$60,158	\$1,809

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,303
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,504
Total	\$78,807

PERF Net Pension Liability - Unaudited

SIGNATURE SCHOOL - 1745000

Net Pension Liability as of June 30, 2023	\$163,761
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,976
- Net Difference Between Projected and Actual Investment	(11,275)
- Change of Assumptions	(8,930)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,011)
Pension Expense/(Income)	78,807
Contributions	(37,004)
Total Activity in FY 2024	34,563
Net Pension Liability as of June 30, 2024	\$198,324

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,004

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$13,205
2026	36,454
2027	10,312
2028	(1,622)
2029	0
Thereafter	0
Total	\$58,349

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$315,959	\$198,324	\$100,513

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1747000
 Submission Unit Name: IRVINGTON COMMUNITY SCHOOL

Wages: \$102,400 Proportionate Share: 0.0000152

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$61,271

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,280	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	8,112	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,294	14,934
Total	\$41,686	\$14,934

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,484
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(526)
Total	\$19,958

PERF Net Pension Liability - Unaudited

IRVINGTON COMMUNITY SCHOOL - 1747000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,280
- Net Difference Between Projected and Actual Investment	8,112
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,089
Pension Expense/(Income)	19,958
Contributions	(7,168)
Total Activity in FY 2024	61,271
Net Pension Liability as of June 30, 2024	\$61,271

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,168

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$3,124
2026	15,020
2027	9,109
2028	(501)
2029	0
Thereafter	0
Total	\$26,752

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$97,613	\$61,271	\$31,053

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1748000
 Submission Unit Name: ADAMS TOWNSHIP-HAMILTON COUNTY

Wages: \$77,000 Proportionate Share: 0.0000115

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$41,646	\$46,356

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,751	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,138	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	456	4,589
Total	\$11,345	\$4,589

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,498
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,846)
Total	\$11,652

PERF Net Pension Liability - Unaudited

ADAMS TOWNSHIP-HAMILTON COUNTY - 1748000

Net Pension Liability as of June 30, 2023	\$41,646
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,899
- Net Difference Between Projected and Actual Investment	(3,407)
- Change of Assumptions	(2,271)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,461
Pension Expense/(Income)	11,652
Contributions	(8,624)
Total Activity in FY 2024	4,710
Net Pension Liability as of June 30, 2024	\$46,356

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,624

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$1,192)
2026	6,369
2027	1,958
2028	(379)
2029	0
Thereafter	0
Total	\$6,756

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$73,852	\$46,356	\$23,494

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1749000
 Submission Unit Name: CLEAR CREEK TOWNSHIP-MONROE COUNTY

Wages: \$79,510 Proportionate Share: 0.0000118

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$44,470	\$47,566

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,875	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,298	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	206	10,811
Total	\$11,379	\$10,811

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,902
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,610)
Total	\$9,292

PERF Net Pension Liability - Unaudited

CLEAR CREEK TOWNSHIP-MONROE COUNTY - 1749000

Net Pension Liability as of June 30, 2023	\$44,470
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,965
- Net Difference Between Projected and Actual Investment	(3,895)
- Change of Assumptions	(2,425)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,312)
Pension Expense/(Income)	9,292
Contributions	(2,529)
Total Activity in FY 2024	3,096
Net Pension Liability as of June 30, 2024	\$47,566

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,529

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$3,476)
2026	3,867
2027	566
2028	(389)
2029	0
Thereafter	0
Total	\$568

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$75,779	\$47,566	\$24,107

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1750000
 Submission Unit Name: LEO-CEDARVILLE REGIONAL SEWER DISTRICT

Wages: \$158,779 Proportionate Share: 0.0000236

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$88,939	\$95,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,750	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	12,596	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,310	11,079
Total	\$23,656	\$11,079

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,804
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,618)
Total	\$25,186

PERF Net Pension Liability - Unaudited

LEO-CEDARVILLE REGIONAL SEWER DISTRICT - 1750000

Net Pension Liability as of June 30, 2023	\$88,939
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,930
- Net Difference Between Projected and Actual Investment	(7,789)
- Change of Assumptions	(4,850)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,488)
Pension Expense/(Income)	25,186
Contributions	(10,797)
Total Activity in FY 2024	6,192
Net Pension Liability as of June 30, 2024	\$95,131

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,797

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$642)
2026	11,764
2027	2,232
2028	(777)
2029	0
Thereafter	0
Total	\$12,577

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$151,558	\$95,131	\$48,214

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1751000
 Submission Unit Name: MILFORD PUBLIC LIBRARY

Wages: \$66,470 Proportionate Share: 0.0000099

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$35,293	\$39,907

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,090	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,284	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	392	719
Total	\$9,766	\$719

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,342
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(275)
Total	\$13,067

PERF Net Pension Liability - Unaudited

MILFORD PUBLIC LIBRARY - 1751000

Net Pension Liability as of June 30, 2023	\$35,293
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,368
- Net Difference Between Projected and Actual Investment	(2,805)
- Change of Assumptions	(1,925)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	354
Pension Expense/(Income)	13,067
Contributions	(7,445)
Total Activity in FY 2024	4,614
Net Pension Liability as of June 30, 2024	\$39,907

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,445

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,416
2026	6,196
2027	1,761
2028	(326)
2029	0
Thereafter	0
Total	\$9,047

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$63,577	\$39,907	\$20,225

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1752000
 Submission Unit Name: MITCHELL COMMUNITY SCHOOLS

Wages: \$503,970 Proportionate Share: 0.0000750

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$268,935	\$302,324

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,985	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	40,029	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,177	7,331
Total	\$72,191	\$7,331

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,072
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,871)
Total	\$98,201

PERF Net Pension Liability - Unaudited

MITCHELL COMMUNITY SCHOOLS - 1752000

Net Pension Liability as of June 30, 2023	\$268,935
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,483
- Net Difference Between Projected and Actual Investment	(21,612)
- Change of Assumptions	(14,666)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(365)
Pension Expense/(Income)	98,201
Contributions	(53,652)
Total Activity in FY 2024	33,389
Net Pension Liability as of June 30, 2024	\$302,324

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,652

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$9,414
2026	45,300
2027	12,619
2028	(2,473)
2029	0
Thereafter	0
Total	\$64,860

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$481,645	\$302,324	\$153,222

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1755000

Submission Unit Name: PERRY-CLEAR CREEK FIRE PROTECTION DISTRICT

Wages: \$1,902,442

Proportionate Share: 0.0002832

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,145,269	\$1,141,575

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116,998	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	151,148	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111,011	108,055
Total	\$379,157	\$108,055

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$381,649
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	140,926
Total	\$522,575

PERF Net Pension Liability - Unaudited

PERRY-CLEAR CREEK FIRE PROTECTION DISTRICT - 1755000

Net Pension Liability as of June 30, 2023	\$1,145,269
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,566
- Net Difference Between Projected and Actual Investment	(111,351)
- Change of Assumptions	(62,454)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(235,058)
Pension Expense/(Income)	522,575
Contributions	(210,972)
Total Activity in FY 2024	(3,694)
Net Pension Liability as of June 30, 2024	\$1,141,575

Supplemental Information

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

\$210,972

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$106,873
2026	141,594
2027	31,973
2028	(9,338)
2029	0
Thereafter	0
Total	\$271,102

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,818,693	\$1,141,575	\$578,565

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1757000
 Submission Unit Name: VINCENNES TOWNSHIP-KNOX COUNTY

Wages: \$39,611 Proportionate Share: 0.0000059

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$34,235	\$23,783

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,437	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,149	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	141	15,063
Total	\$5,727	\$15,063

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,951
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,290)
Total	(\$339)

PERF Net Pension Liability - Unaudited

VINCENNES TOWNSHIP-KNOX COUNTY - 1757000

Net Pension Liability as of June 30, 2023	\$34,235
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,737
- Net Difference Between Projected and Actual Investment	(4,698)
- Change of Assumptions	(1,867)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(849)
Pension Expense/(Income)	(339)
Contributions	(4,436)
Total Activity in FY 2024	(10,452)
Net Pension Liability as of June 30, 2024	\$23,783

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,436

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$6,618)
2026	(1,814)
2027	(709)
2028	(195)
2029	0
Thereafter	0
Total	(\$9,336)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,889	\$23,783	\$12,053

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1758000
 Submission Unit Name: TOWN OF ATLANTA

Wages: \$174,862 Proportionate Share: 0.0000260

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$91,410	\$104,806

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,741	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	13,877	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,393	0
Total	\$30,011	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,038
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,487
Total	\$38,525

PERF Net Pension Liability - Unaudited

TOWN OF ATLANTA - 1758000

Net Pension Liability as of June 30, 2023	\$91,410
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,871
- Net Difference Between Projected and Actual Investment	(7,074)
- Change of Assumptions	(4,985)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,357)
Pension Expense/(Income)	38,525
Contributions	(19,584)
Total Activity in FY 2024	13,396
Net Pension Liability as of June 30, 2024	\$104,806

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,584

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$7,790
2026	18,274
2027	4,804
2028	(857)
2029	0
Thereafter	0
Total	\$30,011

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$166,970	\$104,806	\$53,117

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit Name: CEDAR CREEK TOWNSHIP-LAKE COUNTY

Proportionate Share:	0.0000067

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$22,941	\$27,008

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,768	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,576	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	621	378
Total	\$6,965	\$378

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,029
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$9,029

PERF Net Pension Liability - Unaudited

CEDAR CREEK TOWNSHIP-LAKE COUNTY - 1759000

Net Pension Liability as of June 30, 2023	\$22,941
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,299
- Net Difference Between Projected and Actual Investment	(1,682)
- Change of Assumptions	(1,251)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	704
Pension Expense/(Income)	9,029
Contributions	(5,032)
Total Activity in FY 2024	4,067
Net Pension Liability as of June 30, 2024	\$27,008

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,032

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,133
2026	4,358
2027	1,317
2028	(221)
2029	0
Thereafter	0
Total	\$6,587

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,027	\$27,008	\$13,688

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1760000
 Submission Unit Name: WARREN TOWNSHIP-ST JOSEPH COUNTY

Wages: \$206,698 Proportionate Share: 0.0000308

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$110,821	\$124,154

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,724	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,438	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,245	31,254
Total	\$30,407	\$31,254

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,507
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(61,860)
Total	(\$20,353)

PERF Net Pension Liability - Unaudited

WARREN TOWNSHIP-ST JOSEPH COUNTY - 1760000

Net Pension Liability as of June 30, 2023	\$110,821
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,457
- Net Difference Between Projected and Actual Investment	(8,962)
- Change of Assumptions	(6,043)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,384
Pension Expense/(Income)	(20,353)
Contributions	(23,150)
Total Activity in FY 2024	13,333
Net Pension Liability as of June 30, 2024	\$124,154

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,150

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$23,605)
2026	18,430
2027	5,345
2028	(1,017)
2029	0
Thereafter	0
Total	(\$847)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$197,796	\$124,154	\$62,923

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1761000
 Submission Unit Name: TOWN OF CYNTHIANA

Wages: \$86,801 Proportionate Share: 0.0000129

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$46,234	\$52,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,329	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,885	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	551	1,054
Total	\$12,765	\$1,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,384
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,188)
Total	\$12,196

PERF Net Pension Liability - Unaudited

TOWN OF CYNTHIANA - 1761000

Net Pension Liability as of June 30, 2023	\$46,234
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,383
- Net Difference Between Projected and Actual Investment	(3,712)
- Change of Assumptions	(2,521)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,142
Pension Expense/(Income)	12,196
Contributions	(9,722)
Total Activity in FY 2024	5,766
Net Pension Liability as of June 30, 2024	\$52,000

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,722

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,773
2026	8,098
2027	2,266
2028	(426)
2029	0
Thereafter	0
Total	\$11,711

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$82,843	\$52,000	\$26,354

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1762000

Submission Unit Name: SHOALS COMMUNITY SCHOOL CORPORATION

Wages: \$1,051,093

Proportionate Share: 0.0001565

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$577,752	\$630,849

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,654	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	83,527	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,545	24,822
Total	\$168,726	\$24,822

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$210,904
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,973
Total	\$225,877

PERF Net Pension Liability - Unaudited

SHOALS COMMUNITY SCHOOL CORPORATION - 1762000

Net Pension Liability as of June 30, 2023	\$577,752
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,833
- Net Difference Between Projected and Actual Investment	(48,895)
- Change of Assumptions	(31,506)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,489)
Pension Expense/(Income)	225,877
Contributions	(117,723)
Total Activity in FY 2024	53,097
Net Pension Liability as of June 30, 2024	\$630,849

Supplemental Information

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

\$117,723

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$31,489
2026	92,344
2027	25,231
2028	(5,160)
2029	0
Thereafter	0
Total	\$143,904

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,005,033	\$630,849	\$319,722

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1763000
 Submission Unit Name: BRAZIL PUBLIC LIBRARY

Wages: \$226,476 Proportionate Share: 0.0000337

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$122,468	\$135,844

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,922	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,986	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,394	7,456
Total	\$33,302	\$7,456

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,415
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,741)
Total	\$35,674

PERF Net Pension Liability - Unaudited

BRAZIL PUBLIC LIBRARY - 1763000

Net Pension Liability as of June 30, 2023	\$122,468
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,416
- Net Difference Between Projected and Actual Investment	(10,084)
- Change of Assumptions	(6,678)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,413
Pension Expense/(Income)	35,674
Contributions	(25,365)
Total Activity in FY 2024	13,376
Net Pension Liability as of June 30, 2024	\$135,844

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,365

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$985
2026	20,279
2027	5,694
2028	(1,112)
2029	0
Thereafter	0
Total	\$25,846

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$216,419	\$135,844	\$68,848

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1766000
 Submission Unit Name: CHARLES A TINDLEY ACCELERATED HIGH SCHOOL

Wages: \$113,935 Proportionate Share: 0.0000170

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$59,293	\$68,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,023	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,073	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	619	6,899
Total	\$16,715	\$6,899

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,910
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,462)
Total	\$20,448

PERF Net Pension Liability - Unaudited

CHARLES A TINDLEY ACCELERATED HIGH SCHOOL - 1766000

Net Pension Liability as of June 30, 2023	\$59,293
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,810
- Net Difference Between Projected and Actual Investment	(4,517)
- Change of Assumptions	(3,233)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,857)
Pension Expense/(Income)	20,448
Contributions	(4,417)
Total Activity in FY 2024	9,234
Net Pension Liability as of June 30, 2024	\$68,527

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,417

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$277
2026	8,499
2027	1,601
2028	(561)
2029	0
Thereafter	0
Total	\$9,816

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$109,173	\$68,527	\$34,730

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1767000
 Submission Unit Name: RURAL COMMUNITY ACADEMY

Wages: \$10,314 Proportionate Share: 0.0000015

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$183,878	\$6,046

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$620	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	801	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,680	112,284
Total	\$11,101	\$112,284

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,021
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,870)
Total	(\$38,849)

PERF Net Pension Liability - Unaudited

RURAL COMMUNITY ACADEMY - 1767000

Net Pension Liability as of June 30, 2023	\$183,878
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,142)
- Net Difference Between Projected and Actual Investment	(41,344)
- Change of Assumptions	(10,027)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83,315)
Pension Expense/(Income)	(38,849)
Contributions	(1,155)
Total Activity in FY 2024	(177,832)
Net Pension Liability as of June 30, 2024	\$6,046

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,155

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(36,890)
2026	(40,745)
2027	(23,499)
2028	(49)
2029	0
Thereafter	0
Total	(101,183)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,633	\$6,046	\$3,064

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1769000
 Submission Unit Name: NEW PARIS CONSERVANCY DISTRICT

Wages: \$57,625 Proportionate Share: 0.0000086

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$31,764	\$34,666

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,553	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,590	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	325	1,257
Total	\$8,468	\$1,257

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,590
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,546)
Total	\$9,044

PERF Net Pension Liability - Unaudited

NEW PARIS CONSERVANCY DISTRICT - 1769000

Net Pension Liability as of June 30, 2023	\$31,764
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,903
- Net Difference Between Projected and Actual Investment	(2,690)
- Change of Assumptions	(1,732)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,831
Pension Expense/(Income)	9,044
Contributions	(6,454)
Total Activity in FY 2024	2,902
Net Pension Liability as of June 30, 2024	\$34,666

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,454

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$964
2026	5,151
2027	1,380
2028	(284)
2029	0
Thereafter	0
Total	\$7,211

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$55,229	\$34,666	\$17,569

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1770000
 Submission Unit Name: AREA 30 CAREER CENTER EDUCATION INTERLOCAL

Wages: \$314,744 Proportionate Share: 0.0000469

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$190,937	\$189,053

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,376	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	25,031	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,549	12,915
Total	\$51,956	\$12,915

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,204
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,459
Total	\$64,663

PERF Net Pension Liability - Unaudited

AREA 30 CAREER CENTER EDUCATION INTERLOCAL - 1770000

Net Pension Liability as of June 30, 2023	\$190,937
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,469
- Net Difference Between Projected and Actual Investment	(18,732)
- Change of Assumptions	(10,412)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,621)
Pension Expense/(Income)	64,663
Contributions	(35,251)
Total Activity in FY 2024	(1,884)
Net Pension Liability as of June 30, 2024	\$189,053

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,251

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$7,495
2026	27,907
2027	5,186
2028	(1,547)
2029	0
Thereafter	0
Total	\$39,041

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$301,189	\$189,053	\$95,815

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1771000
 Submission Unit Name: TOWN OF CAMPBELLSBURG

Wages: \$148,768 Proportionate Share: 0.0000221

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$80,469	\$89,085

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,130	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,795	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	941	2,122
Total	\$21,866	\$2,122

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,783
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(314)
Total	\$29,469

PERF Net Pension Liability - Unaudited

TOWN OF CAMPBELLSBURG - 1771000

Net Pension Liability as of June 30, 2023	\$80,469
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,484
- Net Difference Between Projected and Actual Investment	(6,649)
- Change of Assumptions	(4,388)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(638)
Pension Expense/(Income)	29,469
Contributions	(16,662)
Total Activity in FY 2024	8,616
Net Pension Liability as of June 30, 2024	\$89,085

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,662

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$3,127
2026	13,627
2027	3,719
2028	(729)
2029	0
Thereafter	0
Total	\$19,744

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$141,925	\$89,085	\$45,149

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1773000
 Submission Unit Name: SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE

Wages: \$1,585,821 Proportionate Share: 0.0002361

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$525,165	\$951,716

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,539	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	126,010	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	193,432	4,260
Total	\$416,981	\$4,260

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$318,176
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,178
Total	\$425,354

PERF Net Pension Liability - Unaudited

SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE - 1773000

Net Pension Liability as of June 30, 2023	\$525,165
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86,794
- Net Difference Between Projected and Actual Investment	5,641
- Change of Assumptions	(28,638)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	114,564
Pension Expense/(Income)	425,354
Contributions	(177,164)
Total Activity in FY 2024	426,551
Net Pension Liability as of June 30, 2024	\$951,716

Supplemental Information

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

\$177,164

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$127,309
2026	209,085
2027	84,112
2028	(7,785)
2029	0
Thereafter	0
Total	\$412,721

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,516,219	\$951,716	\$482,342

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1776000
 Submission Unit Name: THEA BOWMAN LEADERSHIP ACADEMY

Wages: \$1,809,011 Proportionate Share: 0.0002693

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$622,927	\$1,085,544

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,255	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	143,730	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	177,181	1,962
Total	\$432,166	\$1,962

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$362,917
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,921
Total	\$396,838

PERF Net Pension Liability - Unaudited

THEA BOWMAN LEADERSHIP ACADEMY - 1776000

Net Pension Liability as of June 30, 2023	\$622,927
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	98,510
- Net Difference Between Projected and Actual Investment	953
- Change of Assumptions	(33,969)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	202,894
Pension Expense/(Income)	396,838
Contributions	(202,609)
Total Activity in FY 2024	462,617
Net Pension Liability as of June 30, 2024	\$1,085,544

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$202,609

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$109,559
2026	236,667
2027	92,857
2028	(8,879)
2029	0
Thereafter	0
Total	\$430,204

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,729,428	\$1,085,544	\$550,168

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1779000
 Submission Unit Name: JOSHUA ACADEMY, INC.

Wages: \$322,416 Proportionate Share: 0.0000480

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$182,820	\$193,487

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,830	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	25,618	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,691	6,817
Total	\$68,139	\$6,817

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,686
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,165
Total	\$76,851

PERF Net Pension Liability - Unaudited

JOSHUA ACADEMY, INC. - 1779000

Net Pension Liability as of June 30, 2023	\$182,820
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,090
- Net Difference Between Projected and Actual Investment	(16,285)
- Change of Assumptions	(9,970)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,908)
Pension Expense/(Income)	76,851
Contributions	(36,111)
Total Activity in FY 2024	10,667
Net Pension Liability as of June 30, 2024	\$193,487

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,111

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$19,501
2026	36,414
2027	6,990
2028	(1,583)
2029	0
Thereafter	0
Total	\$61,322

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$308,253	\$193,487	\$98,062

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1780000
 Submission Unit Name: TOWN OF CHRISNEY

Wages: \$177,840 Proportionate Share: 0.0000265

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$95,998	\$106,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,948	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	14,143	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,068	5,398
Total	\$26,159	\$5,398

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,712
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(540)
Total	\$35,172

PERF Net Pension Liability - Unaudited

TOWN OF CHRISNEY - 1780000

Net Pension Liability as of June 30, 2023	\$95,998
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,984
- Net Difference Between Projected and Actual Investment	(7,860)
- Change of Assumptions	(5,235)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(320)
Pension Expense/(Income)	35,172
Contributions	(19,918)
Total Activity in FY 2024	10,823
Net Pension Liability as of June 30, 2024	\$106,821

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,918

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,173
2026	15,949
2027	4,513
2028	(874)
2029	0
Thereafter	0
Total	\$20,761

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$170,181	\$106,821	\$54,138

PERF - Unaudited

Measurement Date of June 30, 2024

Submission Unit Name: FRANKLIN TOWNSHIP - HARRISON COUNTY

Proportionate Share:	0.0000007

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$15,882	\$2,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$289	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	374	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,933	8,881
Total	\$5,596	\$8,881

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$943
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,424)
Total	(\$1,481)

PERF Net Pension Liability - Unaudited

FRANKLIN TOWNSHIP - HARRISON COUNTY - 1781000

Net Pension Liability as of June 30, 2023	\$15,882
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(36)
- Net Difference Between Projected and Actual Investment	(3,266)
- Change of Assumptions	(866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,885)
Pension Expense/(Income)	(1,481)
Contributions	(526)
Total Activity in FY 2024	(13,060)
Net Pension Liability as of June 30, 2024	\$2,822

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$1,355)
2026	(248)
2027	(1,658)
2028	(24)
2029	0
Thereafter	0
Total	(\$3,285)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,495	\$2,822	\$1,430

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1782000
 Submission Unit Name: FREMONT PUBLIC LIBRARY

Wages: \$376,779 Proportionate Share: 0.0000561

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$205,407	\$226,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,176	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	29,941	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,001	5,813
Total	\$57,118	\$5,813

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,602
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1)
Total	\$75,601

PERF Net Pension Liability - Unaudited

FREMONT PUBLIC LIBRARY - 1782000

Net Pension Liability as of June 30, 2023	\$205,407
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,973
- Net Difference Between Projected and Actual Investment	(17,139)
- Change of Assumptions	(11,201)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,706)
Pension Expense/(Income)	75,601
Contributions	(37,797)
Total Activity in FY 2024	20,731
Net Pension Liability as of June 30, 2024	\$226,138

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,797

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$10,518
2026	34,209
2027	8,429
2028	(1,851)
2029	0
Thereafter	0
Total	\$51,305

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$360,271	\$226,138	\$114,610

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1783000
 Submission Unit Name: TOWN OF HAMLET

Wages: \$184,233 Proportionate Share: 0.0000274

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$98,821	\$110,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,320	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	14,624	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,114	1,720
Total	\$27,058	\$1,720

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,925
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(547)
Total	\$36,378

PERF Net Pension Liability - Unaudited

TOWN OF HAMLET - 1783000

Net Pension Liability as of June 30, 2023	\$98,821
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,298
- Net Difference Between Projected and Actual Investment	(8,026)
- Change of Assumptions	(5,389)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1
Pension Expense/(Income)	36,378
Contributions	(20,634)
Total Activity in FY 2024	11,628
Net Pension Liability as of June 30, 2024	\$110,449

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,634

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$4,255
2026	17,255
2027	4,731
2028	(903)
2029	0
Thereafter	0
Total	\$25,338

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$175,961	\$110,449	\$55,977

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1784000
 Submission Unit Name: TOWN OF MONROE CITY

Wages: \$85,481 Proportionate Share: 0.0000127

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$41,646	\$51,194

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,247	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,778	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,443	1,508
Total	\$16,468	\$1,508

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,115
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,642
Total	\$21,757

PERF Net Pension Liability - Unaudited

TOWN OF MONROE CITY - 1784000

Net Pension Liability as of June 30, 2023	\$41,646
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,395
- Net Difference Between Projected and Actual Investment	(2,767)
- Change of Assumptions	(2,271)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,599)
Pension Expense/(Income)	21,757
Contributions	(7,967)
Total Activity in FY 2024	9,548
Net Pension Liability as of June 30, 2024	\$51,194

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,967

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$4,772
2026	8,165
2027	2,442
2028	(419)
2029	0
Thereafter	0
Total	\$14,960

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$81,559	\$51,194	\$25,946

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1785000
 Submission Unit Name: TOWN OF PIERCETON

Wages: \$394,030 Proportionate Share: 0.0000587

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$213,525	\$236,619

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,251	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	31,329	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,296	7,234
Total	\$57,876	\$7,234

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,106
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,735)
Total	\$73,371

PERF Net Pension Liability - Unaudited

TOWN OF PIERCETON - 1785000

Net Pension Liability as of June 30, 2023	\$213,525
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,882
- Net Difference Between Projected and Actual Investment	(17,611)
- Change of Assumptions	(11,644)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,227
Pension Expense/(Income)	73,371
Contributions	(44,131)
Total Activity in FY 2024	23,094
Net Pension Liability as of June 30, 2024	\$236,619

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,131

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$6,661
2026	36,037
2027	9,879
2028	(1,935)
2029	0
Thereafter	0
Total	\$50,642

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$376,968	\$236,619	\$119,921

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1786000
 Submission Unit Name: TOWN OF WINFIELD

Wages: \$1,082,817 Proportionate Share: 0.0001612

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$446,108	\$649,795

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,596	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	86,035	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111,091	0
Total	\$263,722	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$217,238
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,168
Total	\$267,406

PERF Net Pension Liability - Unaudited

TOWN OF WINFIELD - 1786000

Net Pension Liability as of June 30, 2023	\$446,108
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,469
- Net Difference Between Projected and Actual Investment	(16,214)
- Change of Assumptions	(24,327)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,628
Pension Expense/(Income)	267,406
Contributions	(121,275)
Total Activity in FY 2024	203,687
Net Pension Liability as of June 30, 2024	\$649,795

Supplemental Information

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

\$121,275

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$79,460
2026	143,747
2027	45,829
2028	(5,314)
2029	0
Thereafter	0
Total	\$263,722

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,035,216	\$649,795	\$329,324

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1787000
 Submission Unit Name: 21 CENTURY CHARTER SCHOOL @ GARY, INC

Wages: \$3,873,660 Proportionate Share: 0.0005767

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,088,307	\$2,324,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238,250	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	307,794	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	155,960	33,024
Total	\$702,004	\$33,024

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$777,179
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	176,194
Total	\$953,373

PERF Net Pension Liability - Unaudited

21 CENTURY CHARTER SCHOOL @ GARY, INC - 1787000

Net Pension Liability as of June 30, 2023	\$2,088,307
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	195,524
- Net Difference Between Projected and Actual Investment	(170,852)
- Change of Assumptions	(113,880)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(193,955)
Pension Expense/(Income)	953,373
Contributions	(433,848)
Total Activity in FY 2024	236,362
Net Pension Liability as of June 30, 2024	\$2,324,669

Supplemental Information

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

\$433,848

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$226,829
2026	362,768
2027	98,399
2028	(19,016)
2029	0
Thereafter	0
Total	\$668,980

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,703,531	\$2,324,669	\$1,178,172

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1789000

Submission Unit Name: EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC.

Wages: \$1,248,083

Proportionate Share: 0.0001858

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$593,281	\$748,957

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,759	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	99,164	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,690	0
Total	\$261,613	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$250,390
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,031
Total	\$309,421

PERF Net Pension Liability - Unaudited

EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC. - 1789000

Net Pension Liability as of June 30, 2023	\$593,281
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,621
- Net Difference Between Projected and Actual Investment	(36,818)
- Change of Assumptions	(32,353)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,410)
Pension Expense/(Income)	309,421
Contributions	(139,785)
Total Activity in FY 2024	155,676
Net Pension Liability as of June 30, 2024	\$748,957

Supplemental Information

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

\$139,785

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$83,211
2026	142,237
2027	42,292
2028	(6,127)
2029	0
Thereafter	0
Total	\$261,613

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,193,196	\$748,957	\$379,581

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1790000
 Submission Unit Name: MARION TOWNSHIP

Wages: \$26,000 Proportionate Share: 0.0000039

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$14,470	\$15,721

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,611	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,081	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	312	796
Total	\$4,004	\$796

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,256
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	193
Total	\$5,449

PERF Net Pension Liability - Unaudited

MARION TOWNSHIP - 1790000

Net Pension Liability as of June 30, 2023	\$14,470
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,315
- Net Difference Between Projected and Actual Investment	(1,236)
- Change of Assumptions	(789)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(576)
Pension Expense/(Income)	5,449
Contributions	(2,912)
Total Activity in FY 2024	1,251
Net Pension Liability as of June 30, 2024	\$15,721

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,912

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$491
2026	2,233
2027	613
2028	(129)
2029	0
Thereafter	0
Total	\$3,208

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,046	\$15,721	\$7,968

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit Name: HANOVER TOWNSHIP-SHELBY COUNTY

Proportionate Share: 0.0000031

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$11,647	\$12,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,281	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,655	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	2,752
Total	\$2,936	\$2,752

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,178
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,332)
Total	\$1,846

PERF Net Pension Liability - Unaudited

HANOVER TOWNSHIP-SHELBY COUNTY - 1791000

Net Pension Liability as of June 30, 2023	\$11,647
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,043
- Net Difference Between Projected and Actual Investment	(1,014)
- Change of Assumptions	(635)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	998
Pension Expense/(Income)	1,846
Contributions	(1,389)
Total Activity in FY 2024	849
Net Pension Liability as of June 30, 2024	\$12,496

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,389

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(1,095)
2026	1,088
2027	292
2028	(101)
2029	0
Thereafter	0
Total	\$184

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,908	\$12,496	\$6,333

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1792000

Submission Unit Name: SOUTH EASTERN INDIANA REGIONAL PLANNING COMMISSION

Wages: \$805,225

Proportionate Share: 0.0001199

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$251,289	\$483,315

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,534	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	63,993	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88,709	24,049
Total	\$202,236	\$24,049

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$161,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,353
Total	\$185,934

PERF Net Pension Liability - Unaudited

SOUTH EASTERN INDIANA REGIONAL PLANNING COMMISSION - 1792000

Net Pension Liability as of June 30, 2023	\$251,289
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,393
- Net Difference Between Projected and Actual Investment	6,397
- Change of Assumptions	(13,703)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,861
Pension Expense/(Income)	185,934
Contributions	(62,856)
Total Activity in FY 2024	232,026
Net Pension Liability as of June 30, 2024	\$483,315

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,856

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$39,869
2026	102,694
2027	39,576
2028	(3,952)
2029	0
Thereafter	0
Total	\$178,187

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$769,990	\$483,315	\$244,950

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1798000
 Submission Unit Name: WEST CENTRAL SOLID WASTE DISTRICT

Wages: \$64,525 Proportionate Share: 0.0000096

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$35,646	\$38,697

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,966	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,124	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	502	1,155
Total	\$9,592	\$1,155

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,937
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(640)
Total	\$12,297

PERF Net Pension Liability - Unaudited

WEST CENTRAL SOLID WASTE DISTRICT - 1798000

Net Pension Liability as of June 30, 2023	\$35,646
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,237
- Net Difference Between Projected and Actual Investment	(3,046)
- Change of Assumptions	(1,944)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(266)
Pension Expense/(Income)	12,297
Contributions	(7,227)
Total Activity in FY 2024	3,051
Net Pension Liability as of June 30, 2024	\$38,697

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,227

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,277
2026	5,955
2027	1,521
2028	(316)
2029	0
Thereafter	0
Total	\$8,437

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$61,651	\$38,697	\$19,612

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1801000
 Submission Unit Name: OPTIONS CHARTER SCHOOL-NOBLESVILLE

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(74,983)
Total	(\$74,983)

PERF Net Pension Liability - Unaudited

OPTIONS CHARTER SCHOOL-NOBLESVILLE - 1801000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,983
Pension Expense/(Income)	(74,983)
Contributions	0
Total Activity in FY 2024	0
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$0
2026	0
2027	0
2028	0
2029	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1802000
 Submission Unit Name: AND-TRO WATER AUTHORITY

Wages: \$247,750 Proportionate Share: 0.0000369

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$125,291	\$148,743

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,244	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	19,694	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,942	3,674
Total	\$38,880	\$3,674

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,728
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,537
Total	\$53,265

PERF Net Pension Liability - Unaudited

AND-TRO WATER AUTHORITY - 1802000

Net Pension Liability as of June 30, 2023	\$125,291
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,681
- Net Difference Between Projected and Actual Investment	(9,023)
- Change of Assumptions	(6,832)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,109
Pension Expense/(Income)	53,265
Contributions	(27,748)
Total Activity in FY 2024	23,452
Net Pension Liability as of June 30, 2024	\$148,743

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,748

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$4,156
2026	24,866
2027	7,401
2028	(1,217)
2029	0
Thereafter	0
Total	\$35,206

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$236,969	\$148,743	\$75,385

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1803000
 Submission Unit Name: FLORENCE REGIONAL SEWAGE DISTRICT

Wages: \$144,411 Proportionate Share: 0.0000215

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$65,999	\$86,666

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,882	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,475	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,065	3,409
Total	\$26,422	\$3,409

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,974
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,581)
Total	\$26,393

PERF Net Pension Liability - Unaudited

FLORENCE REGIONAL SEWAGE DISTRICT - 1803000

Net Pension Liability as of June 30, 2023	\$65,999
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,532
- Net Difference Between Projected and Actual Investment	(3,652)
- Change of Assumptions	(3,599)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,167
Pension Expense/(Income)	26,393
Contributions	(16,174)
Total Activity in FY 2024	20,667
Net Pension Liability as of June 30, 2024	\$86,666

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,174

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$2,565
2026	15,910
2027	5,247
2028	(709)
2029	0
Thereafter	0
Total	\$23,013

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$138,072	\$86,666	\$43,924

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1804000
 Submission Unit Name: TOWN OF MONROEVILLE

Wages: \$201,195 Proportionate Share: 0.0000300

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$116,821	\$120,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,394	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,011	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,075	20,630
Total	\$30,480	\$20,630

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,429
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,156)
Total	\$24,273

PERF Net Pension Liability - Unaudited

TOWN OF MONROEVILLE - 1804000

Net Pension Liability as of June 30, 2023	\$116,821
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,004
- Net Difference Between Projected and Actual Investment	(10,765)
- Change of Assumptions	(6,370)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,517
Pension Expense/(Income)	24,273
Contributions	(16,550)
Total Activity in FY 2024	4,109
Net Pension Liability as of June 30, 2024	\$120,930

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,550

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$6,924)
2026	14,887
2027	2,876
2028	(989)
2029	0
Thereafter	0
Total	\$9,850

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$192,658	\$120,930	\$61,289

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1805000
 Submission Unit Name: UNION COUNTY PUBLIC LIBRARY

Wages: \$135,721 Proportionate Share: 0.0000202

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$68,822	\$81,426

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,345	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,781	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,063	3,153
Total	\$21,189	\$3,153

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,222
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,324)
Total	\$21,898

PERF Net Pension Liability - Unaudited

UNION COUNTY PUBLIC LIBRARY - 1805000

Net Pension Liability as of June 30, 2023	\$68,822
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,937
- Net Difference Between Projected and Actual Investment	(4,993)
- Change of Assumptions	(3,753)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,716
Pension Expense/(Income)	21,898
Contributions	(15,201)
Total Activity in FY 2024	12,604
Net Pension Liability as of June 30, 2024	\$81,426

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,201

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,469
2026	13,210
2027	4,024
2028	(667)
2029	0
Thereafter	0
Total	\$18,036

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$129,723	\$81,426	\$41,268

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1809000
 Submission Unit Name: DELAWARE COUNTY AIRPORT AUTHORITY

Wages: \$177,623 Proportionate Share: 0.0000264

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$84,704	\$106,418

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,907	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	14,090	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,507	2,075
Total	\$30,504	\$2,075

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,577
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,058
Total	\$37,635

PERF Net Pension Liability - Unaudited

DELAWARE COUNTY AIRPORT AUTHORITY - 1809000

Net Pension Liability as of June 30, 2023	\$84,704
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,174
- Net Difference Between Projected and Actual Investment	(5,324)
- Change of Assumptions	(4,619)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,741
Pension Expense/(Income)	37,635
Contributions	(19,893)
Total Activity in FY 2024	21,714
Net Pension Liability as of June 30, 2024	\$106,418

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,893

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,401
2026	17,938
2027	5,960
2028	(870)
2029	0
Thereafter	0
Total	\$28,429

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$169,539	\$106,418	\$53,934

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1810000
 Submission Unit Name: EAST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$121,035 Proportionate Share: 0.0000180

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$70,234	\$72,558

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,436	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,607	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	763	4,626
Total	\$17,806	\$4,626

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,257
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,007)
Total	\$21,250

PERF Net Pension Liability - Unaudited

EAST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1810000

Net Pension Liability as of June 30, 2023	\$70,234
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,999
- Net Difference Between Projected and Actual Investment	(6,491)
- Change of Assumptions	(3,830)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,048)
Pension Expense/(Income)	21,250
Contributions	(13,556)
Total Activity in FY 2024	2,324
Net Pension Liability as of June 30, 2024	\$72,558

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,556

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,126
2026	10,245
2027	2,403
2028	(594)
2029	0
Thereafter	0
Total	\$13,180

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$115,595	\$72,558	\$36,773

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1812000
 Submission Unit Name: BARGERSVILLE COMMUNITY FIRE PROTECTION DISTRICT

Wages: \$1,168,665 Proportionate Share: 0.0001740

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$323,993	\$701,391

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,884	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	92,867	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	178,755	225
Total	\$343,506	\$225

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$234,488
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,436
Total	\$306,924

PERF Net Pension Liability - Unaudited

BARGERSVILLE COMMUNITY FIRE PROTECTION DISTRICT - 1812000

Net Pension Liability as of June 30, 2023	\$323,993
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,255
- Net Difference Between Projected and Actual Investment	18,607
- Change of Assumptions	(17,668)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	134,277
Pension Expense/(Income)	306,924
Contributions	(129,997)
Total Activity in FY 2024	377,398
Net Pension Liability as of June 30, 2024	\$701,391

Supplemental Information

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

\$129,997

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$102,754
2026	175,990
2027	70,274
2028	(5,737)
2029	0
Thereafter	0
Total	\$343,281

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,117,417	\$701,391	\$355,474

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1814000
 Submission Unit Name: GUILFORD CIVIL TOWNSHIP - HENDRICKS COUNTY

Wages: \$180,232 Proportionate Share: 0.0000268

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$95,292	\$108,030

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,072	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	14,304	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,102	1,553
Total	\$26,478	\$1,553

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,117
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(326)
Total	\$35,791

PERF Net Pension Liability - Unaudited

GUILFORD CIVIL TOWNSHIP - HENDRICKS COUNTY - 1814000

Net Pension Liability as of June 30, 2023	\$95,292
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,122
- Net Difference Between Projected and Actual Investment	(7,537)
- Change of Assumptions	(5,196)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	744
Pension Expense/(Income)	35,791
Contributions	(20,186)
Total Activity in FY 2024	12,738
Net Pension Liability as of June 30, 2024	\$108,030

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,186

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$4,122
2026	16,877
2027	4,809
2028	(883)
2029	0
Thereafter	0
Total	\$24,925

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$172,108	\$108,030	\$54,751

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1815000
 Submission Unit Name: HAMILTON HEIGHTS SCHOOL CORPORATION

Wages: \$623,654 Proportionate Share: 0.0000929

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$69,175	\$374,478

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,379	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	49,582	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	132,052	2,174
Total	\$220,013	\$2,174

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,195
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,087
Total	\$173,282

PERF Net Pension Liability - Unaudited

HAMILTON HEIGHTS SCHOOL CORPORATION - 1815000

Net Pension Liability as of June 30, 2023	\$69,175
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,964
- Net Difference Between Projected and Actual Investment	33,727
- Change of Assumptions	(3,772)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	130,436
Pension Expense/(Income)	173,282
Contributions	(65,334)
Total Activity in FY 2024	305,303
Net Pension Liability as of June 30, 2024	\$374,478

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,334

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$63,419
2026	106,922
2027	50,562
2028	(3,064)
2029	0
Thereafter	0
Total	\$217,839

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$596,598	\$374,478	\$189,790

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1816000
 Submission Unit Name: OLD NATIONAL TRAIL SPECIAL SERVICES

Wages: \$403,695 Proportionate Share: 0.0000601

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$183,525	\$242,262

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,829	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	32,076	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,060	1,310
Total	\$73,965	\$1,310

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,993
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(730)
Total	\$80,263

PERF Net Pension Liability - Unaudited

OLD NATIONAL TRAIL SPECIAL SERVICES - 1816000

Net Pension Liability as of June 30, 2023	\$183,525
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,074
- Net Difference Between Projected and Actual Investment	(9,989)
- Change of Assumptions	(10,008)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,611
Pension Expense/(Income)	80,263
Contributions	(45,214)
Total Activity in FY 2024	58,737
Net Pension Liability as of June 30, 2024	\$242,262

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,214

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$15,952
2026	43,890
2027	14,796
2028	(1,983)
2029	0
Thereafter	0
Total	\$72,655

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$385,958	\$242,262	\$122,782

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1818000
 Submission Unit Name: SWITZERLAND COUNTY PUBLIC LIBRARY

Wages: \$130,973 Proportionate Share: 0.0000195

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$71,998	\$78,604

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,056	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,407	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,257	2,270
Total	\$19,720	\$2,270

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,279
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	258
Total	\$26,537

PERF Net Pension Liability - Unaudited

SWITZERLAND COUNTY PUBLIC LIBRARY - 1818000

Net Pension Liability as of June 30, 2023	\$71,998
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,583
- Net Difference Between Projected and Actual Investment	(6,095)
- Change of Assumptions	(3,926)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,824)
Pension Expense/(Income)	26,537
Contributions	(14,669)
Total Activity in FY 2024	6,606
Net Pension Liability as of June 30, 2024	\$78,604

Supplemental Information

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

\$14,669

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$3,121
2026	11,830
2027	3,142
2028	(643)
2029	0
Thereafter	0
Total	\$17,450

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$125,228	\$78,604	\$39,838

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1819000
 Submission Unit Name: HENRY COUNTY SOLID WASTE MANAGEMENT

Wages: \$61,790 Proportionate Share: 0.0000092

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$22,588	\$37,085

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,801	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,910	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,371	6,983
Total	\$14,082	\$6,983

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,398
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,960)
Total	\$9,438

PERF Net Pension Liability - Unaudited

HENRY COUNTY SOLID WASTE MANAGEMENT - 1819000

Net Pension Liability as of June 30, 2023	\$22,588
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,339
- Net Difference Between Projected and Actual Investment	(267)
- Change of Assumptions	(1,232)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,139
Pension Expense/(Income)	9,438
Contributions	(6,920)
Total Activity in FY 2024	14,497
Net Pension Liability as of June 30, 2024	\$37,085

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,920

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$1,094)
2026	5,499
2027	2,998
2028	(304)
2029	0
Thereafter	0
Total	\$7,099

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$59,082	\$37,085	\$18,795

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1820000

Submission Unit Name: WHITLEY COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$64,260

Proportionate Share: 0.0000096

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$34,587	\$38,697

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,966	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,124	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	659	1,252
Total	\$9,749	\$1,252

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,937
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(217)
Total	\$12,720

PERF Net Pension Liability - Unaudited

WHITLEY COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1820000

Net Pension Liability as of June 30, 2023	\$34,587
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,258
- Net Difference Between Projected and Actual Investment	(2,804)
- Change of Assumptions	(1,886)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19
Pension Expense/(Income)	12,720
Contributions	(7,197)
Total Activity in FY 2024	4,110
Net Pension Liability as of June 30, 2024	\$38,697

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,197

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,451
2026	5,707
2027	1,655
2028	(316)
2029	0
Thereafter	0
Total	\$8,497

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$61,651	\$38,697	\$19,612

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit Name: REMINGTON CARPENTER TOWNSHIP PUBLIC LIBRARY

Proportionate Share:

0.0000073

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$24,705	\$29,426

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,016	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,896	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	848	206
Total	\$7,760	\$206

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,838
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(234)
Total	\$9,604

PERF Net Pension Liability - Unaudited

REMINGTON CARPENTER TOWNSHIP PUBLIC LIBRARY - 1821000

Net Pension Liability as of June 30, 2023	\$24,705
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,511
- Net Difference Between Projected and Actual Investment	(1,767)
- Change of Assumptions	(1,347)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,247
Pension Expense/(Income)	9,604
Contributions	(5,527)
Total Activity in FY 2024	4,721
Net Pension Liability as of June 30, 2024	\$29,426

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,527

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,359
2026	4,952
2027	1,484
2028	(241)
2029	0
Thereafter	0
Total	\$7,554

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,880	\$29,426	\$14,914

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1822000
 Submission Unit Name: RENAISSANCE ACADEMY CHARTER SCHOOL

Wages: \$374,567 Proportionate Share: 0.0000558

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$279,170	\$224,929

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,052	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	29,781	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,167	50,861
Total	\$60,000	\$50,861

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,198
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,370)
Total	\$72,828

PERF Net Pension Liability - Unaudited

RENAISSANCE ACADEMY CHARTER SCHOOL - 1822000

Net Pension Liability as of June 30, 2023	\$279,170
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,340
- Net Difference Between Projected and Actual Investment	(34,206)
- Change of Assumptions	(15,224)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,027)
Pension Expense/(Income)	72,828
Contributions	(41,952)
Total Activity in FY 2024	(54,241)
Net Pension Liability as of June 30, 2024	\$224,929

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,952

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(5,674)
2026	17,406
2027	(752)
2028	(1,841)
2029	0
Thereafter	0
Total	\$9,139

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$358,344	\$224,929	\$113,997

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1823000
 Submission Unit Name: VERITAS ACADEMY CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1
Total	\$1

PERF Net Pension Liability - Unaudited

VERITAS ACADEMY CHARTER SCHOOL - 1823000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net 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)
Pension Expense/(Income)	1
Contributions	0
Total Activity in FY 2024	0
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$0
2026	0
2027	0
2028	0
2029	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1824000
 Submission Unit Name: THE RECOVERY HIGH SCHOOL (HOPE ACADEMY)

Wages: \$502,101 Proportionate Share: 0.0000748

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$238,230	\$301,518

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,902	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	39,922	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,115	6,508
Total	\$94,939	\$6,508

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$100,803
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,163
Total	\$136,966

PERF Net Pension Liability - Unaudited

THE RECOVERY HIGH SCHOOL (HOPE ACADEMY) - 1824000

Net Pension Liability as of June 30, 2023	\$238,230
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,028
- Net Difference Between Projected and Actual Investment	(14,681)
- Change of Assumptions	(12,991)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,799)
Pension Expense/(Income)	136,966
Contributions	(56,235)
Total Activity in FY 2024	63,288
Net Pension Liability as of June 30, 2024	\$301,518

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,235

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$17,137
2026	56,661
2027	17,099
2028	(2,466)
2029	0
Thereafter	0
Total	\$88,431

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$480,361	\$301,518	\$152,813

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1825000
 Submission Unit Name: JACKSON TOWNSHIP TRUSTEE (JACKSON COUNTY)

Wages: \$96,879 Proportionate Share: 0.0000144

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$48,705	\$58,046

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,949	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	7,686	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,594	3,283
Total	\$15,229	\$3,283

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,406
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,451
Total	\$20,857

PERF Net Pension Liability - Unaudited

JACKSON TOWNSHIP TRUSTEE (JACKSON COUNTY) - 1825000

Net Pension Liability as of June 30, 2023	\$48,705
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,953
- Net Difference Between Projected and Actual Investment	(3,477)
- Change of Assumptions	(2,656)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	514
Pension Expense/(Income)	20,857
Contributions	(10,850)
Total Activity in FY 2024	9,341
Net Pension Liability as of June 30, 2024	\$58,046

Supplemental Information

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

\$10,850

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2
2026	9,500
2027	2,919
2028	(475)
2029	0
Thereafter	0
Total	\$11,946

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$92,476	\$58,046	\$29,419

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1826000
 Submission Unit Name: MADISON TOWNSHIP (PIKE COUNTY)

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,000	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	3,777
Total	\$0	\$3,777

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,956)
Total	(\$1,956)

PERF Net Pension Liability - Unaudited

MADISON TOWNSHIP (PIKE COUNTY) - 1826000

Net Pension Liability as of June 30, 2023	\$6,000
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(123)
- Net Difference Between Projected and Actual Investment	(1,375)
- Change of Assumptions	(327)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,219)
Pension Expense/(Income)	(1,956)
Contributions	0
Total Activity in FY 2024	(6,000)
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$1,647)
2026	(1,331)
2027	(799)
2028	0
2029	0
Thereafter	0
Total	(\$3,777)

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1827000
 Submission Unit Name: NEWBURY TOWNSHIP - LAGRANGE COUNTY

Wages: \$30,790 Proportionate Share: 0.0000046

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$18,000	\$18,543

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,900	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,455	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	534	1,334
Total	\$4,889	\$1,334

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,199
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(79)
Total	\$6,120

PERF Net Pension Liability - Unaudited

NEWBURY TOWNSHIP - LAGRANGE COUNTY - 1827000

Net Pension Liability as of June 30, 2023	\$18,000
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,532
- Net Difference Between Projected and Actual Investment	(1,671)
- Change of Assumptions	(982)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,008)
Pension Expense/(Income)	6,120
Contributions	(3,448)
Total Activity in FY 2024	543
Net Pension Liability as of June 30, 2024	\$18,543

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,448

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$622
2026	2,482
2027	603
2028	(152)
2029	0
Thereafter	0
Total	\$3,555

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,541	\$18,543	\$9,398

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1828000
 Submission Unit Name: TOWN OF PARAGON

Wages: \$176,273 Proportionate Share: 0.0000262

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$88,939	\$105,612

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,824	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	13,983	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,472	156
Total	\$30,279	\$156

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,542
Total	\$37,850

PERF Net Pension Liability - Unaudited

TOWN OF PARAGON - 1828000

Net Pension Liability as of June 30, 2023	\$88,939
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,004
- Net Difference Between Projected and Actual Investment	(6,402)
- Change of Assumptions	(4,850)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	813
Pension Expense/(Income)	37,850
Contributions	(19,742)
Total Activity in FY 2024	16,673
Net Pension Liability as of June 30, 2024	\$105,612

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,742

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$6,978
2026	18,743
2027	5,267
2028	(865)
2029	0
Thereafter	0
Total	\$30,123

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$168,255	\$105,612	\$53,525

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1830000
 Submission Unit Name: TAYLOR TOWNSHIP - HOWARD COUNTY

Wages: \$18,000 Proportionate Share: 0.0000027

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$13,059	\$10,884

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,115	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,441	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	363	2,284
Total	\$2,919	\$2,284

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,639
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(602)
Total	\$3,037

PERF Net Pension Liability - Unaudited

TAYLOR TOWNSHIP - HOWARD COUNTY - 1830000

Net Pension Liability as of June 30, 2023	\$13,059
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	848
- Net Difference Between Projected and Actual Investment	(1,552)
- Change of Assumptions	(712)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,780)
Pension Expense/(Income)	3,037
Contributions	(2,016)
Total Activity in FY 2024	(2,175)
Net Pension Liability as of June 30, 2024	\$10,884

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,016

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(219)
2026	923
2027	21
2028	(90)
2029	0
Thereafter	0
Total	\$635

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,339	\$10,884	\$5,516

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1832000

Submission Unit Name: HAMILTON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$420,205

Proportionate Share:

0.0000626

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$230,818	\$252,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,862	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	33,411	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,523	7,177
Total	\$61,796	\$7,177

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,139
Total	\$85,501

PERF Net Pension Liability - Unaudited

HAMILTON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1832000

Net Pension Liability as of June 30, 2023	\$230,818
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,140
- Net Difference Between Projected and Actual Investment	(19,493)
- Change of Assumptions	(12,587)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,976)
Pension Expense/(Income)	85,501
Contributions	(47,063)
Total Activity in FY 2024	21,522
Net Pension Liability as of June 30, 2024	\$252,340

Supplemental Information

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

\$47,063

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$7,956
2026	38,603
2027	10,123
2028	(2,063)
2029	0
Thereafter	0
Total	\$54,619

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$402,013	\$252,340	\$127,889

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1833000
 Submission Unit Name: MIDDLEBURY TOWNSHIP

Wages: \$334,738 Proportionate Share: 0.0000498

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$182,467	\$200,743

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,574	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	26,579	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,904	5,217
Total	\$51,057	\$5,217

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,112
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,222)
Total	\$18,890

PERF Net Pension Liability - Unaudited

MIDDLEBURY TOWNSHIP - 1833000

Net Pension Liability as of June 30, 2023	\$182,467
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,841
- Net Difference Between Projected and Actual Investment	(15,243)
- Change of Assumptions	(9,950)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,229
Pension Expense/(Income)	18,890
Contributions	(37,491)
Total Activity in FY 2024	18,276
Net Pension Liability as of June 30, 2024	\$200,743

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,491

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$7,383
2026	31,879
2027	8,219
2028	(1,641)
2029	0
Thereafter	0
Total	\$45,840

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$319,812	\$200,743	\$101,739

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1835000
 Submission Unit Name: STEUBEN LAKES REGIONAL WASTE DISTRICT

Wages: \$1,269,963 Proportionate Share: 0.0001891

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$723,161	\$762,259

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,122	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	100,926	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,082	28,342
Total	\$196,130	\$28,342

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$254,837
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,090
Total	\$259,927

PERF Net Pension Liability - Unaudited

STEUBEN LAKES REGIONAL WASTE DISTRICT - 1835000

Net Pension Liability as of June 30, 2023	\$723,161
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,326
- Net Difference Between Projected and Actual Investment	(64,824)
- Change of Assumptions	(39,435)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,659)
Pension Expense/(Income)	259,927
Contributions	(142,237)
Total Activity in FY 2024	39,098
Net Pension Liability as of June 30, 2024	\$762,259

Supplemental Information

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

\$142,237

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$31,578
2026	115,299
2027	27,146
2028	(6,235)
2029	0
Thereafter	0
Total	\$167,788

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,214,388	\$762,259	\$386,323

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1836000
 Submission Unit Name: TOWN OF TENNYSON

Wages: \$35,452 Proportionate Share: 0.0000053

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$21,176	\$21,364

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,190	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,829	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	192	1,525
Total	\$5,211	\$1,525

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,142
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(716)
Total	\$6,426

PERF Net Pension Liability - Unaudited

TOWN OF TENNYSON - 1836000

Net Pension Liability as of June 30, 2023	\$21,176
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,757
- Net Difference Between Projected and Actual Investment	(2,025)
- Change of Assumptions	(1,155)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(844)
Pension Expense/(Income)	6,426
Contributions	(3,971)
Total Activity in FY 2024	188
Net Pension Liability as of June 30, 2024	\$21,364

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,971

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$332
2026	2,891
2027	638
2028	(175)
2029	0
Thereafter	0
Total	\$3,686

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,036	\$21,364	\$10,828

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1837000
 Submission Unit Name: WASHINGTON HOUSING AUTHORITY

Wages: \$331,770 Proportionate Share: 0.0000494

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$121,409	\$199,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,408	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	26,366	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,971	6,972
Total	\$79,745	\$6,972

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,573
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,087
Total	\$70,660

PERF Net Pension Liability - Unaudited

WASHINGTON HOUSING AUTHORITY - 1837000

Net Pension Liability as of June 30, 2023	\$121,409
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,924
- Net Difference Between Projected and Actual Investment	(1,461)
- Change of Assumptions	(6,621)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,589
Pension Expense/(Income)	70,660
Contributions	(31,369)
Total Activity in FY 2024	77,722
Net Pension Liability as of June 30, 2024	\$199,131

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,369

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$20,566
2026	38,864
2027	14,972
2028	(1,629)
2029	0
Thereafter	0
Total	\$72,773

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$317,244	\$199,131	\$100,922

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1838000

Submission Unit Name: INDIANA MATH AND SCIENCE CHARTER SCHOOL

Wages: \$1,752,487

Proportionate Share: 0.0002609

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$736,572	\$1,051,684

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$107,785	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	139,247	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	158,492	0
Total	\$405,524	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$351,597
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	114,611
Total	\$466,208

PERF Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE CHARTER SCHOOL - 1838000

Net Pension Liability as of June 30, 2023	\$736,572
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	92,715
- Net Difference Between Projected and Actual Investment	(29,577)
- Change of Assumptions	(40,167)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,211
Pension Expense/(Income)	466,208
Contributions	(196,278)
Total Activity in FY 2024	315,112
Net Pension Liability as of June 30, 2024	\$1,051,684

Supplemental Information

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

\$196,278

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$132,886
2026	209,004
2027	72,236
2028	(8,602)
2029	0
Thereafter	0
Total	\$405,524

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,675,483	\$1,051,684	\$533,007

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1839000

Submission Unit Name: GERMAN TOWNSHIP - MARSHALL COUNTY

Wages: \$30,833

Proportionate Share:

0.0000046

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$20,470	\$18,543

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,900	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,455	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	967	2,153
Total	\$5,322	\$2,153

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,199
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(220)
Total	\$5,979

PERF Net Pension Liability - Unaudited

GERMAN TOWNSHIP - MARSHALL COUNTY - 1839000

Net Pension Liability as of June 30, 2023	\$20,470
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,481
- Net Difference Between Projected and Actual Investment	(2,237)
- Change of Assumptions	(1,116)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,581)
Pension Expense/(Income)	5,979
Contributions	(3,453)
Total Activity in FY 2024	(1,927)
Net Pension Liability as of June 30, 2024	\$18,543

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,453

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$584
2026	2,462
2027	275
2028	(152)
2029	0
Thereafter	0
Total	\$3,169

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,541	\$18,543	\$9,398

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1840000

Submission Unit Name: UNION CITY HOUSING AUTHORITY

Wages: \$41,080

Proportionate Share: 0.0000061

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$18,705	\$24,589

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,520	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,256	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,831	109
Total	\$7,607	\$109

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,221
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	721
Total	\$8,942

PERF Net Pension Liability - Unaudited

UNION CITY HOUSING AUTHORITY - 1840000

Net Pension Liability as of June 30, 2023	\$18,705
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,137
- Net Difference Between Projected and Actual Investment	(1,031)
- Change of Assumptions	(1,020)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,457
Pension Expense/(Income)	8,942
Contributions	(4,601)
Total Activity in FY 2024	5,884
Net Pension Liability as of June 30, 2024	\$24,589

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,601

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,754
2026	4,451
2027	1,494
2028	(201)
2029	0
Thereafter	0
Total	\$7,498

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$39,174	\$24,589	\$12,462

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1841000
 Submission Unit Name: WASHINGTON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$422,224 Proportionate Share: 0.0000629

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$222,701	\$253,549

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,986	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	33,571	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,508	5,420
Total	\$62,065	\$5,420

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,766
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,144)
Total	\$82,622

PERF Net Pension Liability - Unaudited

WASHINGTON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1841000

Net Pension Liability as of June 30, 2023	\$222,701
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,430
- Net Difference Between Projected and Actual Investment	(17,473)
- Change of Assumptions	(12,144)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,702
Pension Expense/(Income)	82,622
Contributions	(47,289)
Total Activity in FY 2024	30,848
Net Pension Liability as of June 30, 2024	\$253,549

Supplemental Information

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

\$47,289

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$7,673
2026	39,646
2027	11,399
2028	(2,073)
2029	0
Thereafter	0
Total	\$56,645

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$403,940	\$253,549	\$128,502

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1842000

Submission Unit Name: BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY

Wages: \$127,511

Proportionate Share: 0.0000190

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$63,881	\$76,589

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,849	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,141	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,354	4,689
Total	\$20,344	\$4,689

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,605
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,398)
Total	\$20,207

PERF Net Pension Liability - Unaudited

BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY - 1842000

Net Pension Liability as of June 30, 2023	\$63,881
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,542
- Net Difference Between Projected and Actual Investment	(4,501)
- Change of Assumptions	(3,484)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,225
Pension Expense/(Income)	20,207
Contributions	(14,281)
Total Activity in FY 2024	12,708
Net Pension Liability as of June 30, 2024	\$76,589

Supplemental Information

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

\$14,281

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$867
2026	11,521
2027	3,894
2028	(627)
2029	0
Thereafter	0
Total	\$15,655

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$122,017	\$76,589	\$38,816

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1844000
 Submission Unit Name: TOWN OF MONTGOMERY

Wages: \$111,659 Proportionate Share: 0.0000166

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$60,705	\$66,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,858	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	8,860	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	702	2,381
Total	\$16,420	\$2,381

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,371
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(845)
Total	\$21,526

PERF Net Pension Liability - Unaudited

TOWN OF MONTGOMERY - 1844000

Net Pension Liability as of June 30, 2023	\$60,705
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,616
- Net Difference Between Projected and Actual Investment	(5,054)
- Change of Assumptions	(3,310)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63)
Pension Expense/(Income)	21,526
Contributions	(12,506)
Total Activity in FY 2024	6,209
Net Pension Liability as of June 30, 2024	\$66,914

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,506

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,893
2026	9,937
2027	2,755
2028	(546)
2029	0
Thereafter	0
Total	\$14,039

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$106,604	\$66,914	\$33,913

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1845000
 Submission Unit Name: TOWN OF WHITESTOWN

Wages: \$4,855,779 Proportionate Share: 0.0007229

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,839,702	\$2,913,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$298,649	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	385,823	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	152,837	146,554
Total	\$837,309	\$146,554

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$974,202
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,477
Total	\$997,679

PERF Net Pension Liability - Unaudited

TOWN OF WHITESTOWN - 1845000

Net Pension Liability as of June 30, 2023	\$2,839,702
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	240,550
- Net Difference Between Projected and Actual Investment	(265,044)
- Change of Assumptions	(154,855)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(216,692)
Pension Expense/(Income)	997,679
Contributions	(527,341)
Total Activity in FY 2024	74,297
Net Pension Liability as of June 30, 2024	\$2,913,999

Supplemental Information

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

\$527,341

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$173,199
2026	450,765
2027	90,627
2028	(23,836)
2029	0
Thereafter	0
Total	\$690,755

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,642,418	\$2,913,999	\$1,476,852

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1847000
 Submission Unit Name: PROJECT SCHOOL BOARD

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$26,823	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	458	17,015
Total	\$458	\$17,015

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,794)
Total	(\$7,794)

PERF Net Pension Liability - Unaudited

PROJECT SCHOOL BOARD - 1847000

Net Pension Liability as of June 30, 2023	\$26,823
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(549)
- Net Difference Between Projected and Actual Investment	(6,148)
- Change of Assumptions	(1,463)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,869)
Pension Expense/(Income)	(7,794)
Contributions	0
Total Activity in FY 2024	(26,823)
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$7,527)
2026	(5,457)
2027	(3,573)
2028	0
2029	0
Thereafter	0
Total	(\$16,557)

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1848000

Submission Unit Name: ANDREWS - DALLAS TWNSHP PUB LIBRARY

Wages: \$38,984

Proportionate Share:

0.0000058

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$21,176	\$23,380

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,396	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,096	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	240	628
Total	\$5,732	\$628

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,816
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(219)
Total	\$7,597

PERF Net Pension Liability - Unaudited

ANDREWS - DALLAS TWNSHP PUB LIBRARY - 1848000

Net Pension Liability as of June 30, 2023	\$21,176
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,963
- Net Difference Between Projected and Actual Investment	(1,758)
- Change of Assumptions	(1,155)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(77)
Pension Expense/(Income)	7,597
Contributions	(4,366)
Total Activity in FY 2024	2,204
Net Pension Liability as of June 30, 2024	\$23,380

Supplemental Information

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

\$4,366

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$774
2026	3,556
2027	965
2028	(191)
2029	0
Thereafter	0
Total	\$5,104

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,247	\$23,380	\$11,849

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1849000
 Submission Unit Name: TOWN OF MCCORDSVILLE

Wages: \$1,566,921 Proportionate Share: 0.0002333

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$812,100	\$940,429

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,382	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	124,516	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,107	645
Total	\$250,005	\$645

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$314,402
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,247
Total	\$335,649

PERF Net Pension Liability - Unaudited

TOWN OF MCCORDSVILLE - 1849000

Net Pension Liability as of June 30, 2023	\$812,100
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79,767
- Net Difference Between Projected and Actual Investment	(61,619)
- Change of Assumptions	(44,285)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,272)
Pension Expense/(Income)	335,649
Contributions	(166,911)
Total Activity in FY 2024	128,329
Net Pension Liability as of June 30, 2024	\$940,429

Supplemental Information

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

\$166,911

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$59,852
2026	154,684
2027	42,517
2028	(7,693)
2029	0
Thereafter	0
Total	\$249,360

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,498,238	\$940,429	\$476,621

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1851000
 Submission Unit Name: DISCOVERY CHARTER SCHOOL

Wages: \$724,275 Proportionate Share: 0.0001078

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$332,110	\$434,540

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,535	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	57,535	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,770	0
Total	\$144,840	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$145,275
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,413
Total	\$170,688

PERF Net Pension Liability - Unaudited

DISCOVERY CHARTER SCHOOL - 1851000

Net Pension Liability as of June 30, 2023	\$332,110
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,740
- Net Difference Between Projected and Actual Investment	(18,586)
- Change of Assumptions	(18,111)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,818
Pension Expense/(Income)	170,688
Contributions	(81,119)
Total Activity in FY 2024	102,430
Net Pension Liability as of June 30, 2024	\$434,540

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,119

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$40,501
2026	81,740
2027	26,153
2028	(3,554)
2029	0
Thereafter	0
Total	\$144,840

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$692,285	\$434,540	\$220,231

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1852000
 Submission Unit Name: CHARTER SCHOOL OF THE DUNES

Wages: \$2,015,762 Proportionate Share: 0.0003001

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$799,394	\$1,209,699

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,979	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	160,168	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	185,862	51,448
Total	\$470,009	\$51,448

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$404,424
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	78,324
Total	\$482,748

PERF Net Pension Liability - Unaudited

CHARTER SCHOOL OF THE DUNES - 1852000

Net Pension Liability as of June 30, 2023	\$799,394
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	107,624
- Net Difference Between Projected and Actual Investment	(23,055)
- Change of Assumptions	(43,593)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	112,346
Pension Expense/(Income)	482,748
Contributions	(225,765)
Total Activity in FY 2024	410,305
Net Pension Liability as of June 30, 2024	\$1,209,699

Supplemental Information

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

\$225,765

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$115,733
2026	223,261
2027	89,462
2028	(9,895)
2029	0
Thereafter	0
Total	\$418,561

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,927,223	\$1,209,699	\$613,091

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1853000
 Submission Unit Name: CARMEL/CLAY BOARD OF PARKS AND RECREATION

Wages: \$4,204,541 Proportionate Share: 0.0006260

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,175,481	\$2,523,397

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$258,617	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	334,106	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	129,820	35,383
Total	\$722,543	\$35,383

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$843,617
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,088
Total	\$849,705

PERF Net Pension Liability - Unaudited

CARMEL/CLAY BOARD OF PARKS AND RECREATION - 1853000

Net Pension Liability as of June 30, 2023	\$2,175,481
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	214,107
- Net Difference Between Projected and Actual Investment	(164,520)
- Change of Assumptions	(118,633)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,050
Pension Expense/(Income)	849,705
Contributions	(461,793)
Total Activity in FY 2024	347,916
Net Pension Liability as of June 30, 2024	\$2,523,397

Supplemental Information

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

\$461,793

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$142,207
2026	448,371
2027	117,224
2028	(20,642)
2029	0
Thereafter	0
Total	\$687,160

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,020,133	\$2,523,397	\$1,278,890

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1854000
 Submission Unit Name: DEKALB COUNTY AIRPORT AUTHORITY

Wages: \$140,018 Proportionate Share: 0.0000208

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$78,351	\$83,844

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,593	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,101	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	877	3,510
Total	\$20,571	\$3,510

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,031
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,101)
Total	\$22,930

PERF Net Pension Liability - Unaudited

DEKALB COUNTY AIRPORT AUTHORITY - 1854000

Net Pension Liability as of June 30, 2023	\$78,351
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,990
- Net Difference Between Projected and Actual Investment	(6,857)
- Change of Assumptions	(4,273)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,385
Pension Expense/(Income)	22,930
Contributions	(15,682)
Total Activity in FY 2024	5,493
Net Pension Liability as of June 30, 2024	\$83,844

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,682

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,110
2026	12,486
2027	3,152
2028	(687)
2029	0
Thereafter	0
Total	\$17,061

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$133,576	\$83,844	\$42,493

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1855000
 Submission Unit Name: HAMMOND URBAN ACADEMY

Wages: (\$399,699) Proportionate Share: (0.0000595)

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$314,464	(\$239,844)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	(\$24,581)	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	(31,756)	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,714	266,560
Total	(\$44,623)	\$266,560

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$80,184)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(87,498)
Total	(\$167,682)

PERF Net Pension Liability - Unaudited

HAMMOND URBAN ACADEMY - 1855000

Net Pension Liability as of June 30, 2023	\$314,464
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,015)
- Net Difference Between Projected and Actual Investment	(103,832)
- Change of Assumptions	(17,148)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(275,722)
Pension Expense/(Income)	(167,682)
Contributions	41,091
Total Activity in FY 2024	(554,308)
Net Pension Liability as of June 30, 2024	(\$239,844)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$41,091)

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$99,240)
2026	(133,893)
2027	(80,013)
2028	1,963
2029	0
Thereafter	0
Total	(\$311,183)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
(\$382,105)	(\$239,844)	(\$121,556)

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1856000

Submission Unit Name: HARRISON COUNTY LIFELONG LEARNING, INCORPORATED

Wages: \$40,660

Proportionate Share: 0.0000061

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$22,941	\$24,589

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,520	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,256	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	266	1,264
Total	\$6,042	\$1,264

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,221
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(205)
Total	\$8,016

PERF Net Pension Liability - Unaudited

HARRISON COUNTY LIFELONG LEARNING, INCORPORATED - 1856000

Net Pension Liability as of June 30, 2023	\$22,941
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,051
- Net Difference Between Projected and Actual Investment	(2,002)
- Change of Assumptions	(1,251)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(612)
Pension Expense/(Income)	8,016
Contributions	(4,554)
Total Activity in FY 2024	1,648
Net Pension Liability as of June 30, 2024	\$24,589

Supplemental Information

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

\$4,554

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$583
2026	3,475
2027	921
2028	(201)
2029	0
Thereafter	0
Total	\$4,778

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$39,174	\$24,589	\$12,462

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1857000
 Submission Unit Name: LOOGOOTEE PUBLIC LIBRARY

Wages: \$40,606 Proportionate Share: 0.0000060

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$27,529	\$24,186

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,479	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,202	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	730	3,229
Total	\$6,411	\$3,229

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,086
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(938)
Total	\$7,148

PERF Net Pension Liability - Unaudited

LOOGOOTEE PUBLIC LIBRARY - 1857000

Net Pension Liability as of June 30, 2023	\$27,529
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,916
- Net Difference Between Projected and Actual Investment	(3,108)
- Change of Assumptions	(1,501)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,250)
Pension Expense/(Income)	7,148
Contributions	(4,548)
Total Activity in FY 2024	(3,343)
Net Pension Liability as of June 30, 2024	\$24,186

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,548

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$219
2026	2,905
2027	256
2028	(198)
2029	0
Thereafter	0
Total	\$3,182

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$38,532	\$24,186	\$12,258

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1858000
 Submission Unit Name: TOWN OF ST. PAUL

Wages: \$77,643 Proportionate Share: 0.0000116

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$52,587	\$46,759

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,792	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,191	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,774	5,920
Total	\$12,757	\$5,920

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,633
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(820)
Total	\$14,813

PERF Net Pension Liability - Unaudited

TOWN OF ST. PAUL - 1858000

Net Pension Liability as of June 30, 2023	\$52,587
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,716
- Net Difference Between Projected and Actual Investment	(5,862)
- Change of Assumptions	(2,868)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,931)
Pension Expense/(Income)	14,813
Contributions	(8,696)
Total Activity in FY 2024	(5,828)
Net Pension Liability as of June 30, 2024	\$46,759

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,696

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,068
2026	5,588
2027	564
2028	(383)
2029	0
Thereafter	0
Total	\$6,837

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$74,494	\$46,759	\$23,698

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1859000

Submission Unit Name: WABASH COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$118,376

Proportionate Share: 0.0000176

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$77,645	\$70,945

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,271	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,393	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,814	9,547
Total	\$20,478	\$9,547

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,718
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	599
Total	\$24,317

PERF Net Pension Liability - Unaudited

WABASH COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1859000

Net Pension Liability as of June 30, 2023	\$77,645
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,682
- Net Difference Between Projected and Actual Investment	(8,404)
- Change of Assumptions	(4,234)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,803)
Pension Expense/(Income)	24,317
Contributions	(13,258)
Total Activity in FY 2024	(6,700)
Net Pension Liability as of June 30, 2024	\$70,945

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,258

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$602
2026	9,758
2027	1,152
2028	(581)
2029	0
Thereafter	0
Total	\$10,931

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$113,026	\$70,945	\$35,956

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1861000
 Submission Unit Name: LAKE COUNTY CONVENTION AND VISTORS BUREAU

Wages: \$1,434,309 Proportionate Share: 0.0002135

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$700,573	\$860,615

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$88,203	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	113,948	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,135	0
Total	\$254,286	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$287,719
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(452)
Total	\$287,267

PERF Net Pension Liability - Unaudited

LAKE COUNTY CONVENTION AND VISTORS BUREAU - 1861000

Net Pension Liability as of June 30, 2023	\$700,573
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73,870
- Net Difference Between Projected and Actual Investment	(46,625)
- Change of Assumptions	(38,204)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,377
Pension Expense/(Income)	287,267
Contributions	(160,643)
Total Activity in FY 2024	160,042
Net Pension Liability as of June 30, 2024	\$860,615

Supplemental Information

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

\$160,643

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$60,378
2026	154,856
2027	46,092
2028	(7,040)
2029	0
Thereafter	0
Total	\$254,286

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,371,084	\$860,615	\$436,171

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1862000
 Submission Unit Name: SOUTHSIDE SPECIAL SERVICES OF MARION COUNTY

Wages: \$2,036,827 Proportionate Share: 0.0003032

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$961,391	\$1,222,195

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$125,260	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	161,823	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	132,112	0
Total	\$419,195	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$408,602
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,101
Total	\$483,703

PERF Net Pension Liability - Unaudited

SOUTHSIDE SPECIAL SERVICES OF MARION COUNTY - 1862000

Net Pension Liability as of June 30, 2023	\$961,391
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	105,590
- Net Difference Between Projected and Actual Investment	(58,530)
- Change of Assumptions	(52,427)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,586
Pension Expense/(Income)	483,703
Contributions	(228,118)
Total Activity in FY 2024	260,804
Net Pension Liability as of June 30, 2024	\$1,222,195

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$228,118

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$118,612
2026	240,661
2027	69,919
2028	(9,997)
2029	0
Thereafter	0
Total	\$419,195

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,947,131	\$1,222,195	\$619,424

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1864000
 Submission Unit Name: TOWN OF SWEETSER

Wages: \$150,639 Proportionate Share: 0.0000224

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$60,705	\$90,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,254	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,955	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,842	5,572
Total	\$33,051	\$5,572

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,187
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,356
Total	\$35,543

PERF Net Pension Liability - Unaudited

TOWN OF SWEETSER - 1864000

Net Pension Liability as of June 30, 2023	\$60,705
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,012
- Net Difference Between Projected and Actual Investment	(1,959)
- Change of Assumptions	(3,310)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,175
Pension Expense/(Income)	35,543
Contributions	(16,872)
Total Activity in FY 2024	29,589
Net Pension Liability as of June 30, 2024	\$90,294

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,872

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$5,875
2026	15,798
2027	6,544
2028	(738)
2029	0
Thereafter	0
Total	\$27,479

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$143,851	\$90,294	\$45,762

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1865000
 Submission Unit Name: LIBERTY TOWNSHIP

Wages: \$65,000 Proportionate Share: 0.0000097

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$34,235	\$39,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,007	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,177	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	377	374
Total	\$9,561	\$374

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,072
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	419
Total	\$13,491

PERF Net Pension Liability - Unaudited

LIBERTY TOWNSHIP - 1865000

Net Pension Liability as of June 30, 2023	\$34,235
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,307
- Net Difference Between Projected and Actual Investment	(2,670)
- Change of Assumptions	(1,867)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(115)
Pension Expense/(Income)	13,491
Contributions	(7,280)
Total Activity in FY 2024	4,866
Net Pension Liability as of June 30, 2024	\$39,101

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,280

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,517
2026	6,220
2027	1,770
2028	(320)
2029	0
Thereafter	0
Total	\$9,187

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$62,293	\$39,101	\$19,817

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1866000

Submission Unit Name: CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY

Wages: \$465,059

Proportionate Share: 0.0000692

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$270,347	\$278,944

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,588	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	36,933	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,697	13,274
Total	\$75,218	\$13,274

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,256
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,776
Total	\$107,032

PERF Net Pension Liability - Unaudited

CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY - 1866000

Net Pension Liability as of June 30, 2023	\$270,347
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,057
- Net Difference Between Projected and Actual Investment	(25,031)
- Change of Assumptions	(14,743)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,632)
Pension Expense/(Income)	107,032
Contributions	(52,086)
Total Activity in FY 2024	8,597
Net Pension Liability as of June 30, 2024	\$278,944

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,086

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$14,338
2026	40,708
2027	9,181
2028	(2,283)
2029	0
Thereafter	0
Total	\$61,944

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$444,398	\$278,944	\$141,372

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1867000
 Submission Unit Name: TOWN OF MOORES HILL

Wages: \$171,428 Proportionate Share: 0.0000255

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$97,763	\$102,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,535	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	13,610	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,257	9,955
Total	\$25,402	\$9,955

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,365
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,968)
Total	\$30,397

PERF Net Pension Liability - Unaudited

TOWN OF MOORES HILL - 1867000

Net Pension Liability as of June 30, 2023	\$97,763
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,535
- Net Difference Between Projected and Actual Investment	(8,797)
- Change of Assumptions	(5,331)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(578)
Pension Expense/(Income)	30,397
Contributions	(19,199)
Total Activity in FY 2024	5,027
Net Pension Liability as of June 30, 2024	\$102,790

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,199

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$122)
2026	12,780
2027	3,629
2028	(840)
2029	0
Thereafter	0
Total	\$15,447

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$163,759	\$102,790	\$52,095

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1868000
 Submission Unit Name: WABASH TOWNSHIP, TIPPECANOE COUNTY

Wages: \$83,475 Proportionate Share: 0.0000124

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$30,352	\$49,984

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,123	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,618	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,885	156
Total	\$21,626	\$156

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,711
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,525
Total	\$21,236

PERF Net Pension Liability - Unaudited

WABASH TOWNSHIP, TIPPECANOE COUNTY - 1868000

Net Pension Liability as of June 30, 2023	\$30,352
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,502
- Net Difference Between Projected and Actual Investment	(339)
- Change of Assumptions	(1,655)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,237
Pension Expense/(Income)	21,236
Contributions	(9,349)
Total Activity in FY 2024	19,632
Net Pension Liability as of June 30, 2024	\$49,984

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,349

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$6,219
2026	11,604
2027	4,056
2028	(409)
2029	0
Thereafter	0
Total	\$21,470

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$79,632	\$49,984	\$25,333

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1869000
 Submission Unit Name: FAYETTE TOWNSHIP, VIGO COUNTY

Wages: \$57,000 Proportionate Share: 0.0000085

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	(\$4,941)	\$34,263

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,512	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,537	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,972	5,044
Total	\$26,021	\$5,044

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,455
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,494
Total	\$14,949

PERF Net Pension Liability - Unaudited

FAYETTE TOWNSHIP, VIGO COUNTY - 1869000

Net Pension Liability as of June 30, 2023	(\$4,941)
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,613
- Net Difference Between Projected and Actual Investment	5,670
- Change of Assumptions	269
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,087
Pension Expense/(Income)	14,949
Contributions	(6,384)
Total Activity in FY 2024	39,204
Net Pension Liability as of June 30, 2024	\$34,263

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,384

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$4,960
2026	10,091
2027	6,205
2028	(279)
2029	0
Thereafter	0
Total	\$20,977

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$54,586	\$34,263	\$17,365

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1870000
 Submission Unit Name: MADISON COUNTY COUNCIL OF GOVERNMENTS

Wages: \$1,246,448 Proportionate Share: 0.0001856

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$600,340	\$748,151

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,676	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	99,058	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,002	19,779
Total	\$210,736	\$19,779

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$250,120
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,023
Total	\$257,143

PERF Net Pension Liability - Unaudited

MADISON COUNTY COUNCIL OF GOVERNMENTS - 1870000

Net Pension Liability as of June 30, 2023	\$600,340
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,393
- Net Difference Between Projected and Actual Investment	(38,541)
- Change of Assumptions	(32,738)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,154
Pension Expense/(Income)	257,143
Contributions	(139,600)
Total Activity in FY 2024	147,811
Net Pension Liability as of June 30, 2024	\$748,151

Supplemental Information

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

\$139,600

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$30,968
2026	124,893
2027	41,215
2028	(6,119)
2029	0
Thereafter	0
Total	\$190,957

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,191,912	\$748,151	\$379,172

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1871000
 Submission Unit Name: CHARTER SCHOOLS USA

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	1,135
Total	\$0	\$1,135

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(71,103)
Total	(\$71,103)

PERF Net Pension Liability - Unaudited

CHARTER SCHOOLS USA - 1871000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,103
Pension Expense/(Income)	(71,103)
Contributions	0
Total Activity in FY 2024	0
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$1,135)
2026	0
2027	0
2028	0
2029	0
Thereafter	0
Total	(\$1,135)

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1872000
 Submission Unit Name: THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	227
Total	\$227

PERF Net Pension Liability - Unaudited

THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY - 1872000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(227)
Pension Expense/(Income)	227
Contributions	0
Total Activity in FY 2024	0
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$0
2026	0
2027	0
2028	0
2029	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1874000
 Submission Unit Name: GARY MIDDLE COLLEGE

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	22,367
Total	\$0	\$22,367

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,466)
Total	(\$28,466)

PERF Net Pension Liability - Unaudited

GARY MIDDLE COLLEGE - 1874000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,466
Pension Expense/(Income)	(28,466)
Contributions	0
Total Activity in FY 2024	0
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(22,367)
2026	0
2027	0
2028	0
2029	0
Thereafter	0
Total	(22,367)

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1876000

Submission Unit Name: RIPLEY OHIO DEARBORN SPECIAL EDUCATION COOPERATIVE

Wages: \$470,687

Proportionate Share: 0.0000701

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$239,995	\$282,572

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,960	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	37,414	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,887	11,361
Total	\$71,261	\$11,361

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$94,469
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,440)
Total	\$78,029

PERF Net Pension Liability - Unaudited

RIPLEY OHIO DEARBORN SPECIAL EDUCATION COOPERATIVE - 1876000

Net Pension Liability as of June 30, 2023	\$239,995
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,050
- Net Difference Between Projected and Actual Investment	(17,593)
- Change of Assumptions	(13,087)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,735
Pension Expense/(Income)	78,029
Contributions	(47,557)
Total Activity in FY 2024	42,577
Net Pension Liability as of June 30, 2024	\$282,572

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,557

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$7,393
2026	42,005
2027	12,814
2028	(2,312)
2029	0
Thereafter	0
Total	\$59,900

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$450,178	\$282,572	\$143,211

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1877000

Submission Unit Name: INDIANA MATH AND SCIENCE ACADEMY NORTH

Wages: \$1,298,059

Proportionate Share: 0.0001933

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$770,101	\$779,189

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,857	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	103,167	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,197	51,656
Total	\$245,221	\$51,656

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$260,497
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,961
Total	\$347,458

PERF Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE ACADEMY NORTH - 1877000

Net Pension Liability as of June 30, 2023	\$770,101
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,101
- Net Difference Between Projected and Actual Investment	(73,342)
- Change of Assumptions	(41,995)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(141,751)
Pension Expense/(Income)	347,458
Contributions	(145,383)
Total Activity in FY 2024	9,088
Net Pension Liability as of June 30, 2024	\$779,189

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$145,383

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$69,724
2026	106,580
2027	23,636
2028	(6,375)
2029	0
Thereafter	0
Total	\$193,565

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,241,360	\$779,189	\$394,903

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1878000
 Submission Unit Name: NORTH CENTRAL PARKE CSC

Wages: \$2,096,364 Proportionate Share: 0.0003121

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,065,153	\$1,258,070

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128,937	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	166,573	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,042	3,358
Total	\$328,552	\$3,358

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$420,596
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,203
Total	\$440,799

PERF Net Pension Liability - Unaudited

NORTH CENTRAL PARKE CSC - 1878000

Net Pension Liability as of June 30, 2023	\$1,065,153
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	107,144
- Net Difference Between Projected and Actual Investment	(77,563)
- Change of Assumptions	(58,085)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,937
Pension Expense/(Income)	440,799
Contributions	(231,315)
Total Activity in FY 2024	192,917
Net Pension Liability as of June 30, 2024	\$1,258,070

Supplemental Information

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

\$231,315

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$63,299
2026	210,943
2027	61,243
2028	(10,291)
2029	0
Thereafter	0
Total	\$325,194

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,004,287	\$1,258,070	\$637,606

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1879000
 Submission Unit Name: TOWN OF KINGMAN

Wages: \$21,000 Proportionate Share: 0.0000031

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$10,941	\$12,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,281	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,655	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	149	211
Total	\$3,085	\$211

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,178
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(141)
Total	\$4,037

PERF Net Pension Liability - Unaudited

TOWN OF KINGMAN - 1879000

Net Pension Liability as of June 30, 2023	\$10,941
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,057
- Net Difference Between Projected and Actual Investment	(853)
- Change of Assumptions	(597)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	263
Pension Expense/(Income)	4,037
Contributions	(2,352)
Total Activity in FY 2024	1,555
Net Pension Liability as of June 30, 2024	\$12,496

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,352

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$424
2026	1,981
2027	570
2028	(101)
2029	0
Thereafter	0
Total	\$2,874

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,908	\$12,496	\$6,333

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1880000
 Submission Unit Name: TOWN OF WAYNETOWN

Wages: \$199,294 Proportionate Share: 0.0000297

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$98,821	\$119,720

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,270	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	15,851	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,542	1,966
Total	\$32,663	\$1,966

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,025
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(979)
Total	\$39,046

PERF Net Pension Liability - Unaudited

TOWN OF WAYNETOWN - 1880000

Net Pension Liability as of June 30, 2023	\$98,821
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,248
- Net Difference Between Projected and Actual Investment	(6,799)
- Change of Assumptions	(5,389)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,114
Pension Expense/(Income)	39,046
Contributions	(22,321)
Total Activity in FY 2024	20,899
Net Pension Liability as of June 30, 2024	\$119,720

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,321

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,807
2026	19,645
2027	6,225
2028	(980)
2029	0
Thereafter	0
Total	\$30,697

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$190,732	\$119,720	\$60,676

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1881000

Submission Unit Name: TURKEY CREEK FIRE TERRITORY

Wages: \$430,618

Proportionate Share: 0.0000641

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$217,407	\$258,386

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,481	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	34,211	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,063	0
Total	\$77,755	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,383
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,943
Total	\$89,326

PERF Net Pension Liability - Unaudited

TURKEY CREEK FIRE TERRITORY - 1881000

Net Pension Liability as of June 30, 2023	\$217,407
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,033
- Net Difference Between Projected and Actual Investment	(15,619)
- Change of Assumptions	(11,856)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,324
Pension Expense/(Income)	89,326
Contributions	(48,229)
Total Activity in FY 2024	40,979
Net Pension Liability as of June 30, 2024	\$258,386

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,229

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$19,853
2026	47,119
2027	12,897
2028	(2,114)
2029	0
Thereafter	0
Total	\$77,755

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$411,646	\$258,386	\$130,953

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1882000
 Submission Unit Name: MARION MUNICIPAL UTILITIES

Wages: \$4,846,935 Proportionate Share: 0.0007216

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,519,592	\$2,908,759

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$298,112	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	385,130	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,076	0
Total	\$743,318	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$972,450
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,546
Total	\$1,009,996

PERF Net Pension Liability - Unaudited

MARION MUNICIPAL UTILITIES - 1882000

Net Pension Liability as of June 30, 2023	\$2,519,592
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	246,562
- Net Difference Between Projected and Actual Investment	(192,367)
- Change of Assumptions	(137,398)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(476)
Pension Expense/(Income)	1,009,996
Contributions	(537,150)
Total Activity in FY 2024	389,167
Net Pension Liability as of June 30, 2024	\$2,908,759

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$537,150

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$153,941
2026	478,702
2027	134,468
2028	(23,793)
2029	0
Thereafter	0
Total	\$743,318

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,634,070	\$2,908,759	\$1,474,196

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1883000
 Submission Unit Name: INDIANA VIRTUAL ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	108	7,903
Total	\$108	\$7,903

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,768)
Total	(\$9,768)

PERF Net Pension Liability - Unaudited

INDIANA VIRTUAL ACADEMY - 1883000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,768
Pension Expense/(Income)	(9,768)
Contributions	0
Total Activity in FY 2024	0
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$7,795)
2026	0
2027	0
2028	0
2029	0
Thereafter	0
Total	(\$7,795)

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1884000
 Submission Unit Name: FULTON COUNTY AIRPORT AUTHORITY

Wages: \$133,250 Proportionate Share: 0.0000198

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$44,470	\$79,813

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,180	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,568	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,302	3,326
Total	\$33,050	\$3,326

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,683
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,340
Total	\$31,023

PERF Net Pension Liability - Unaudited

FULTON COUNTY AIRPORT AUTHORITY - 1884000

Net Pension Liability as of June 30, 2023	\$44,470
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,270
- Net Difference Between Projected and Actual Investment	375
- Change of Assumptions	(2,425)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,858
Pension Expense/(Income)	31,023
Contributions	(9,758)
Total Activity in FY 2024	35,343
Net Pension Liability as of June 30, 2024	\$79,813

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,758

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$7,663
2026	16,694
2027	6,019
2028	(652)
2029	0
Thereafter	0
Total	\$29,724

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$127,154	\$79,813	\$40,451

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1885000
 Submission Unit Name: LAFAYETTE TOWNSHIP ALLEN COUNTY

Wages: \$10,500 Proportionate Share: 0.0000016

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$7,412	\$6,450

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$661	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	854	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	359	1,144
Total	\$1,874	\$1,144

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,156
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(678)
Total	\$1,478

PERF Net Pension Liability - Unaudited

LAFAYETTE TOWNSHIP ALLEN COUNTY - 1885000

Net Pension Liability as of June 30, 2023	\$7,412
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	509
- Net Difference Between Projected and Actual Investment	(845)
- Change of Assumptions	(404)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(818)
Pension Expense/(Income)	1,478
Contributions	(882)
Total Activity in FY 2024	(962)
Net Pension Liability as of June 30, 2024	\$6,450

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$882

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$34
2026	752
2027	(3)
2028	(53)
2029	0
Thereafter	0
Total	\$730

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,275	\$6,450	\$3,269

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1886000
 Submission Unit Name: TOWN OF MONTEREY

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	(\$1,765)	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	919	3,925
Total	\$919	\$3,925

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,819)
Total	(\$1,819)

PERF Net Pension Liability - Unaudited

TOWN OF MONTEREY - 1886000

Net Pension Liability as of June 30, 2023	(\$1,765)
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36
- Net Difference Between Projected and Actual Investment	404
- Change of Assumptions	96
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,048
Pension Expense/(Income)	(1,819)
Contributions	0
Total Activity in FY 2024	1,765
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$2,068)
2026	(1,173)
2027	235
2028	0
2029	0
Thereafter	0
Total	(\$3,006)

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1887000
 Submission Unit Name: CLAY TOWNSHIP- KOSCIUSKO COUNTY

Wages: \$14,200 Proportionate Share: 0.0000021

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$8,117	\$8,465

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$868	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,121	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79	628
Total	\$2,068	\$628

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,830
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(310)
Total	\$2,520

PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP- KOSCIUSKO COUNTY - 1887000

Net Pension Liability as of June 30, 2023	\$8,117
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	702
- Net Difference Between Projected and Actual Investment	(740)
- Change of Assumptions	(443)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(101)
Pension Expense/(Income)	2,520
Contributions	(1,590)
Total Activity in FY 2024	348
Net Pension Liability as of June 30, 2024	\$8,465

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,590

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$71
2026	1,148
2027	290
2028	(69)
2029	0
Thereafter	0
Total	\$1,440

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,486	\$8,465	\$4,290

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1889000
 Submission Unit Name: TOWN OF CLAYTON

Wages: \$44,499 Proportionate Share: 0.0000066

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$24,705	\$26,604

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,727	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,523	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	116	4,530
Total	\$6,366	\$4,530

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,894
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,890)
Total	\$7,004

PERF Net Pension Liability - Unaudited

TOWN OF CLAYTON - 1889000

Net Pension Liability as of June 30, 2023	\$24,705
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,222
- Net Difference Between Projected and Actual Investment	(2,140)
- Change of Assumptions	(1,347)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,425)
Pension Expense/(Income)	7,004
Contributions	(415)
Total Activity in FY 2024	1,899
Net Pension Liability as of June 30, 2024	\$26,604

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$683)
2026	2,586
2027	149
2028	(216)
2029	0
Thereafter	0
Total	\$1,836

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,385	\$26,604	\$13,484

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1891000

Submission Unit Name: JASPER COUNTY AIRPORT AUTHORITY

Wages: \$84,717

Proportionate Share:

0.0000126

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$33,529	\$50,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,205	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,725	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,002	1,695
Total	\$17,932	\$1,695

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,980
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,001
Total	\$17,981

PERF Net Pension Liability - Unaudited

JASPER COUNTY AIRPORT AUTHORITY - 1891000

Net Pension Liability as of June 30, 2023	\$33,529
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,519
- Net Difference Between Projected and Actual Investment	(960)
- Change of Assumptions	(1,828)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,037
Pension Expense/(Income)	17,981
Contributions	(9,488)
Total Activity in FY 2024	17,261
Net Pension Liability as of June 30, 2024	\$50,790

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,488

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$3,254
2026	9,637
2027	3,762
2028	(416)
2029	0
Thereafter	0
Total	\$16,237

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$80,916	\$50,790	\$25,741

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1892000

Submission Unit Name: SOUTH CENTRAL REGIONAL AIRPORT AUTHORITY

Wages: \$92,298

Proportionate Share: 0.0000137

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$100,586	\$55,224

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,660	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	7,312	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,124	34,086
Total	\$32,096	\$34,086

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,463
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,208
Total	\$29,671

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL REGIONAL AIRPORT AUTHORITY - 1892000

Net Pension Liability as of June 30, 2023	\$100,586
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,602
- Net Difference Between Projected and Actual Investment	(15,743)
- Change of Assumptions	(5,485)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,070)
Pension Expense/(Income)	29,671
Contributions	(10,337)
Total Activity in FY 2024	(45,362)
Net Pension Liability as of June 30, 2024	\$55,224

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,337

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$6,681
2026	(3,775)
2027	(4,445)
2028	(451)
2029	0
Thereafter	0
Total	(1,990)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$87,981	\$55,224	\$27,988

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1893000
 Submission Unit Name: INSPIRE ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,033)
Total	(\$7,033)

PERF Net Pension Liability - Unaudited

INSPIRE ACADEMY - 1893000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,033
Pension Expense/(Income)	(7,033)
Contributions	0
Total Activity in FY 2024	0
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$0
2026	0
2027	0
2028	0
2029	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1894000
 Submission Unit Name: CITY OF BRAZIL

Wages: \$1,826,630 Proportionate Share: 0.0002720

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,002,684	\$1,096,428

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,371	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	145,171	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,533	31,622
Total	\$282,075	\$31,622

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$366,556
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,029)
Total	\$353,527

PERF Net Pension Liability - Unaudited

CITY OF BRAZIL - 1894000

Net Pension Liability as of June 30, 2023	\$1,002,684
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,856
- Net Difference Between Projected and Actual Investment	(84,647)
- Change of Assumptions	(54,678)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,732)
Pension Expense/(Income)	353,527
Contributions	(204,582)
Total Activity in FY 2024	93,744
Net Pension Liability as of June 30, 2024	\$1,096,428

Supplemental Information

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

\$204,582

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$41,122
2026	174,259
2027	44,039
2028	(8,967)
2029	0
Thereafter	0
Total	\$250,453

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,746,767	\$1,096,428	\$555,684

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1895000
 Submission Unit Name: VAN BUREN PUBLIC LIBRARY

Wages: \$38,966 Proportionate Share: 0.0000058

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$21,882	\$23,380

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,396	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,096	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83	1,223
Total	\$5,575	\$1,223

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,816
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(300)
Total	\$7,516

PERF Net Pension Liability - Unaudited

VAN BUREN PUBLIC LIBRARY - 1895000

Net Pension Liability as of June 30, 2023	\$21,882
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,948
- Net Difference Between Projected and Actual Investment	(1,919)
- Change of Assumptions	(1,193)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,161)
Pension Expense/(Income)	7,516
Contributions	(3,693)
Total Activity in FY 2024	1,498
Net Pension Liability as of June 30, 2024	\$23,380

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,693

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$475
2026	3,323
2027	745
2028	(191)
2029	0
Thereafter	0
Total	\$4,352

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,247	\$23,380	\$11,849

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1896000
 Submission Unit Name: OAKLAND CITY-COLUMBIA TWP PUBLIC LIBRARY

Wages: \$56,978 Proportionate Share: 0.0000085

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$29,999	\$34,263

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,512	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,537	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	401	218
Total	\$8,450	\$218

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,455
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	259
Total	\$11,714

PERF Net Pension Liability - Unaudited

OAKLAND CITY-COLUMBIA TWP PUBLIC LIBRARY - 1896000

Net Pension Liability as of June 30, 2023	\$29,999
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,898
- Net Difference Between Projected and Actual Investment	(2,339)
- Change of Assumptions	(1,636)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9
Pension Expense/(Income)	11,714
Contributions	(6,382)
Total Activity in FY 2024	4,264
Net Pension Liability as of June 30, 2024	\$34,263

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,382

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,516
2026	5,445
2027	1,550
2028	(279)
2029	0
Thereafter	0
Total	\$8,232

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$54,586	\$34,263	\$17,365

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1897000
 Submission Unit Name: TOWN OF ELDERFELD

Wages: \$186,580 Proportionate Share: 0.0000278

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$90,704	\$112,061

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,485	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	14,837	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,144	0
Total	\$35,466	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,464
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,470
Total	\$43,934

PERF Net Pension Liability - Unaudited

TOWN OF ELDERFELD - 1897000

Net Pension Liability as of June 30, 2023	\$90,704
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,629
- Net Difference Between Projected and Actual Investment	(5,953)
- Change of Assumptions	(4,946)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(410)
Pension Expense/(Income)	43,934
Contributions	(20,897)
Total Activity in FY 2024	21,357
Net Pension Liability as of June 30, 2024	\$112,061

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,897

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$9,788
2026	20,527
2027	6,068
2028	(917)
2029	0
Thereafter	0
Total	\$35,466

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$178,530	\$112,061	\$56,794

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1899000
 Submission Unit Name: ALEXANDRIA-MONROE PUBLIC LIBRARY

Wages: \$324,696 Proportionate Share: 0.0000483

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$199,054	\$194,697

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,954	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	25,778	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,305	15,294
Total	\$50,037	\$15,294

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,091
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,015
Total	\$66,106

PERF Net Pension Liability - Unaudited

ALEXANDRIA-MONROE PUBLIC LIBRARY - 1899000

Net Pension Liability as of June 30, 2023	\$199,054
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,881
- Net Difference Between Projected and Actual Investment	(19,846)
- Change of Assumptions	(10,855)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,752)
Pension Expense/(Income)	66,106
Contributions	(35,891)
Total Activity in FY 2024	(4,357)
Net Pension Liability as of June 30, 2024	\$194,697

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,891

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$5,734
2026	25,662
2027	4,940
2028	(1,593)
2029	0
Thereafter	0
Total	\$34,743

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$310,180	\$194,697	\$98,675

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1900000
 Submission Unit Name: LAKE COUNTY SOLID WASTE DISTRICT

Wages: \$416,924 Proportionate Share: 0.0000621

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$191,290	\$250,324

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,655	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	33,144	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,292	7,120
Total	\$75,091	\$7,120

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,688
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,732)
Total	\$76,956

PERF Net Pension Liability - Unaudited

LAKE COUNTY SOLID WASTE DISTRICT - 1900000

Net Pension Liability as of June 30, 2023	\$191,290
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,741
- Net Difference Between Projected and Actual Investment	(10,700)
- Change of Assumptions	(10,431)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,855
Pension Expense/(Income)	76,956
Contributions	(46,387)
Total Activity in FY 2024	59,034
Net Pension Liability as of June 30, 2024	\$250,324

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,387

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$10,217
2026	44,799
2027	15,003
2028	(2,048)
2029	0
Thereafter	0
Total	\$67,971

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$398,802	\$250,324	\$126,867

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1901000
 Submission Unit Name: DUGGER UNION COMMUNITY SCHOOLS

Wages: \$1,143,479 Proportionate Share: 0.0001702

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$528,341	\$686,074

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,314	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	90,838	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,859	0
Total	\$220,011	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$229,367
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,402
Total	\$275,769

PERF Net Pension Liability - Unaudited

DUGGER UNION COMMUNITY SCHOOLS - 1901000

Net Pension Liability as of June 30, 2023	\$528,341
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,504
- Net Difference Between Projected and Actual Investment	(30,259)
- Change of Assumptions	(28,811)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,599
Pension Expense/(Income)	275,769
Contributions	(128,069)
Total Activity in FY 2024	157,733
Net Pension Liability as of June 30, 2024	\$686,074

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,069

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$55,279
2026	129,584
2027	40,761
2028	(5,613)
2029	0
Thereafter	0
Total	\$220,011

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,093,014	\$686,074	\$347,711

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1903000

Submission Unit Name: GIBSON COUNTY SOLID WASTE

Wages: \$494,874

Proportionate Share: 0.0000737

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$272,112	\$297,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,447	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	39,335	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,933	9,340
Total	\$72,715	\$9,340

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99,320
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,935)
Total	\$96,385

PERF Net Pension Liability - Unaudited

GIBSON COUNTY SOLID WASTE - 1903000

Net Pension Liability as of June 30, 2023	\$272,112
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,880
- Net Difference Between Projected and Actual Investment	(23,034)
- Change of Assumptions	(14,839)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,993)
Pension Expense/(Income)	96,385
Contributions	(55,427)
Total Activity in FY 2024	24,972
Net Pension Liability as of June 30, 2024	\$297,084

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,427

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$9,275
2026	44,656
2027	11,874
2028	(2,430)
2029	0
Thereafter	0
Total	\$63,375

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$473,297	\$297,084	\$150,566

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1904000
 Submission Unit Name: HARRISON TWP KOSCIUSKO COUNTY

Wages: \$20,000 Proportionate Share: 0.0000030

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$11,294	\$12,093

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,239	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,601	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	153	686
Total	\$2,993	\$686

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,043
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3
Total	\$4,046

PERF Net Pension Liability - Unaudited

HARRISON TWP KOSCIUSKO COUNTY - 1904000

Net Pension Liability as of June 30, 2023	\$11,294
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,008
- Net Difference Between Projected and Actual Investment	(988)
- Change of Assumptions	(616)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(411)
Pension Expense/(Income)	4,046
Contributions	(2,240)
Total Activity in FY 2024	799
Net Pension Liability as of June 30, 2024	\$12,093

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,240

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$271
2026	1,685
2027	451
2028	(100)
2029	0
Thereafter	0
Total	\$2,307

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,266	\$12,093	\$6,129

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1905000
 Submission Unit Name: WESTFIELD WASHINGTON HIGH SCHOOLS

Wages: \$1,329,474 Proportionate Share: 0.0001979

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$621,869	\$797,732

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,758	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	105,622	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,599	3,253
Total	\$235,979	\$3,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$266,696
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,964
Total	\$294,660

PERF Net Pension Liability - Unaudited

WESTFIELD WASHINGTON HIGH SCHOOLS - 1905000

Net Pension Liability as of June 30, 2023	\$621,869
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,035
- Net Difference Between Projected and Actual Investment	(36,912)
- Change of Assumptions	(33,912)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,306
Pension Expense/(Income)	294,660
Contributions	(148,314)
Total Activity in FY 2024	175,863
Net Pension Liability as of June 30, 2024	\$797,732

Supplemental Information

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

\$148,314

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$49,177
2026	143,798
2027	46,276
2028	(6,525)
2029	0
Thereafter	0
Total	\$232,726

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,270,901	\$797,732	\$404,301

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1906000
 Submission Unit Name: COLD SPRINGS SCHOOL, INC

Wages: \$52,452 Proportionate Share: 0.0000078

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$27,529	\$31,442

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,222	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,163	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	433	109
Total	\$7,818	\$109

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,512
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	672
Total	\$11,184

PERF Net Pension Liability - Unaudited

COLD SPRINGS SCHOOL, INC - 1906000

Net Pension Liability as of June 30, 2023	\$27,529
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,659
- Net Difference Between Projected and Actual Investment	(2,147)
- Change of Assumptions	(1,501)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(407)
Pension Expense/(Income)	11,184
Contributions	(5,875)
Total Activity in FY 2024	3,913
Net Pension Liability as of June 30, 2024	\$31,442

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,875

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,499
2026	5,038
2027	1,429
2028	(257)
2029	0
Thereafter	0
Total	\$7,709

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$50,091	\$31,442	\$15,935

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1907000
 Submission Unit Name: HAMILTON COUNTY AIRPORT AUTHORITY

Wages: \$107,812 Proportionate Share: 0.0000161

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$55,763	\$64,899

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,651	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	8,593	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,154	527
Total	\$16,398	\$527

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,697
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	526
Total	\$22,223

PERF Net Pension Liability - Unaudited

HAMILTON COUNTY AIRPORT AUTHORITY - 1907000

Net Pension Liability as of June 30, 2023	\$55,763
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,510
- Net Difference Between Projected and Actual Investment	(4,188)
- Change of Assumptions	(3,041)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	707
Pension Expense/(Income)	22,223
Contributions	(12,075)
Total Activity in FY 2024	9,136
Net Pension Liability as of June 30, 2024	\$64,899

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,075

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$2,750
2026	10,573
2027	3,079
2028	(531)
2029	0
Thereafter	0
Total	\$15,871

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$103,393	\$64,899	\$32,892

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1909000
 Submission Unit Name: TOWN OF VEVA

Wages: \$397,675 Proportionate Share: 0.0000592

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$198,702	\$238,634

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,457	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	31,596	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,178	12,681
Total	\$66,231	\$12,681

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,780
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,053)
Total	\$73,727

PERF Net Pension Liability - Unaudited

TOWN OF VEVAY - 1909000

Net Pension Liability as of June 30, 2023	\$198,702
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,392
- Net Difference Between Projected and Actual Investment	(13,947)
- Change of Assumptions	(10,836)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,696
Pension Expense/(Income)	73,727
Contributions	(44,100)
Total Activity in FY 2024	39,932
Net Pension Liability as of June 30, 2024	\$238,634

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,100

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$7,901
2026	35,498
2027	12,104
2028	(1,953)
2029	0
Thereafter	0
Total	\$53,550

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$380,179	\$238,634	\$120,943

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1910000
 Submission Unit Name: BLACK TOWNSHIP TRUSTEE, POSEY COUNTY

Wages: \$124,177 Proportionate Share: 0.0000185

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$76,587	\$74,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,643	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,874	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,924	8,472
Total	\$20,441	\$8,472

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,931
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(229)
Total	\$24,702

PERF Net Pension Liability - Unaudited

BLACK TOWNSHIP TRUSTEE, POSEY COUNTY - 1910000

Net Pension Liability as of June 30, 2023	\$76,587
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,076
- Net Difference Between Projected and Actual Investment	(7,680)
- Change of Assumptions	(4,176)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,028)
Pension Expense/(Income)	24,702
Contributions	(13,908)
Total Activity in FY 2024	(2,014)
Net Pension Liability as of June 30, 2024	\$74,573

Supplemental Information

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

\$13,908

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,848
2026	8,854
2027	1,877
2028	(610)
2029	0
Thereafter	0
Total	\$11,969

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$118,806	\$74,573	\$37,795

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1911000
 Submission Unit Name: EDISON SCHOOL OF THE ARTS

Wages: \$1,084,314 Proportionate Share: 0.0001614

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$574,929	\$650,601

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,679	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	86,142	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	92,109	2,690
Total	\$244,930	\$2,690

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$217,508
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,928
Total	\$281,436

PERF Net Pension Liability - Unaudited

EDISON SCHOOL OF THE ARTS - 1911000

Net Pension Liability as of June 30, 2023	\$574,929
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,916
- Net Difference Between Projected and Actual Investment	(45,633)
- Change of Assumptions	(31,352)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(62,252)
Pension Expense/(Income)	281,436
Contributions	(121,443)
Total Activity in FY 2024	75,672
Net Pension Liability as of June 30, 2024	\$650,601

Supplemental Information

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

\$121,443

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$83,095
2026	135,655
2027	28,812
2028	(5,322)
2029	0
Thereafter	0
Total	\$242,240

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,036,501	\$650,601	\$329,733

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1912000
 Submission Unit Name: OSOLO TOWNSHIP FIRE DEPARTMENT

Wages: \$933,327 Proportionate Share: 0.0001390

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$417,873	\$560,307

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,425	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	74,187	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,348	0
Total	\$186,960	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$187,321
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,492
Total	\$220,813

PERF Net Pension Liability - Unaudited

OSOLO TOWNSHIP FIRE DEPARTMENT - 1912000

Net Pension Liability as of June 30, 2023	\$417,873
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,875
- Net Difference Between Projected and Actual Investment	(21,591)
- Change of Assumptions	(22,787)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,650
Pension Expense/(Income)	220,813
Contributions	(104,526)
Total Activity in FY 2024	142,434
Net Pension Liability as of June 30, 2024	\$560,307

Supplemental Information

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

\$104,526

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$49,053
2026	107,400
2027	35,089
2028	(4,582)
2029	0
Thereafter	0
Total	\$186,960

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$892,649	\$560,307	\$283,971

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1913000
 Submission Unit Name: TOWN OF KIRKLIN

Wages: \$63,875 Proportionate Share: 0.0000095

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$33,882	\$38,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,925	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,070	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	372	398
Total	\$9,367	\$398

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,802
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17)
Total	\$12,785

PERF Net Pension Liability - Unaudited

TOWN OF KIRKLIN - 1913000

Net Pension Liability as of June 30, 2023	\$33,882
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,232
- Net Difference Between Projected and Actual Investment	(2,696)
- Change of Assumptions	(1,848)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	93
Pension Expense/(Income)	12,785
Contributions	(7,154)
Total Activity in FY 2024	4,412
Net Pension Liability as of June 30, 2024	\$38,294

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,154

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,569
2026	6,025
2027	1,689
2028	(314)
2029	0
Thereafter	0
Total	\$8,969

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$61,008	\$38,294	\$19,408

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1914000
 Submission Unit Name: NEAR EAST SIDE INNOVATION SCHOOL CORP

Wages: \$1,065,387 Proportionate Share: 0.0001586

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$248,112	\$639,314

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,522	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	84,647	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	163,556	3,307
Total	\$313,725	\$3,307

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$213,734
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,904
Total	\$273,638

PERF Net Pension Liability - Unaudited

NEAR EAST SIDE INNOVATION SCHOOL CORP - 1914000

Net Pension Liability as of June 30, 2023	\$248,112
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,446
- Net Difference Between Projected and Actual Investment	27,779
- Change of Assumptions	(13,530)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	162,187
Pension Expense/(Income)	273,638
Contributions	(119,318)
Total Activity in FY 2024	391,202
Net Pension Liability as of June 30, 2024	\$639,314

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,318

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$83,899
2026	161,251
2027	70,497
2028	(5,229)
2029	0
Thereafter	0
Total	\$310,418

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,018,519	\$639,314	\$324,013

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1915000
 Submission Unit Name: NEWTON COUNTY REGIONAL WATER AND SEWER DISTRICT

Wages: \$214,415 Proportionate Share: 0.0000319

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$105,527	\$128,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,179	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,026	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,663	0
Total	\$42,868	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,989
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,141
Total	\$48,130

PERF Net Pension Liability - Unaudited

NEWTON COUNTY REGIONAL WATER AND SEWER DISTRICT - 1915000

Net Pension Liability as of June 30, 2023	\$105,527
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,020
- Net Difference Between Projected and Actual Investment	(7,161)
- Change of Assumptions	(5,755)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	842
Pension Expense/(Income)	48,130
Contributions	(24,015)
Total Activity in FY 2024	23,061
Net Pension Liability as of June 30, 2024	\$128,588

Supplemental Information

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

\$24,015

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$12,849
2026	24,295
2027	6,775
2028	(1,051)
2029	0
Thereafter	0
Total	\$42,868

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$204,860	\$128,588	\$65,170

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1916000

Submission Unit Name: WASHINGTON TOWNSHIP - HENDRICKS COUNTY

Wages: \$1,784,074

Proportionate Share:

0.0002656

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$907,745	\$1,070,630

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$109,726	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	141,755	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	103,450	0
Total	\$354,931	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$357,931
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,995
Total	\$428,926

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - HENDRICKS COUNTY - 1916000

Net Pension Liability as of June 30, 2023	\$907,745
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,154
- Net Difference Between Projected and Actual Investment	(66,303)
- Change of Assumptions	(49,501)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,575)
Pension Expense/(Income)	428,926
Contributions	(199,816)
Total Activity in FY 2024	162,885
Net Pension Liability as of June 30, 2024	\$1,070,630

Supplemental Information

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

\$199,816

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$107,332
2026	203,845
2027	52,512
2028	(8,758)
2029	0
Thereafter	0
Total	\$354,931

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,705,667	\$1,070,630	\$542,609

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1921000
 Submission Unit Name: SUPER SCHOOLS INC

Wages: (\$769) Proportionate Share: (0.0000001)

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$332,463	(\$403)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	(\$41)	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	(53)	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,779	169,166
Total	\$30,685	\$169,166

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$135)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,768)
Total	(\$43,903)

PERF Net Pension Liability - Unaudited

SUPER SCHOOLS INC - 1921000

Net Pension Liability as of June 30, 2023	\$332,463
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,843)
- Net Difference Between Projected and Actual Investment	(76,254)
- Change of Assumptions	(18,130)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(187,822)
Pension Expense/(Income)	(43,903)
Contributions	86
Total Activity in FY 2024	(332,866)
Net Pension Liability as of June 30, 2024	(\$403)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$39,731)
2026	(54,417)
2027	(44,338)
2028	5
2029	0
Thereafter	0
Total	(\$138,481)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
(\$642)	(\$403)	(\$204)

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1922000
 Submission Unit Name: KOSCIUSKO COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$190,946 Proportionate Share: 0.0000284

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$103,762	\$114,480

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,733	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	15,158	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,655	1,794
Total	\$30,546	\$1,794

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,273
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(955)
Total	\$37,318

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1922000

Net Pension Liability as of June 30, 2023	\$103,762
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,610
- Net Difference Between Projected and Actual Investment	(8,625)
- Change of Assumptions	(5,658)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(541)
Pension Expense/(Income)	37,318
Contributions	(21,386)
Total Activity in FY 2024	10,718
Net Pension Liability as of June 30, 2024	\$114,480

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,386

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$6,366
2026	18,596
2027	4,726
2028	(936)
2029	0
Thereafter	0
Total	\$28,752

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$182,383	\$114,480	\$58,020

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1923000
 Submission Unit Name: HELT FIRE AND RESCUE

Wages: \$42,682 Proportionate Share: 0.0000064

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$23,294	\$25,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,644	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,416	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	694	796
Total	\$6,754	\$796

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,625
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	434
Total	\$9,059

PERF Net Pension Liability - Unaudited

HELT FIRE AND RESCUE - 1923000

Net Pension Liability as of June 30, 2023	\$23,294
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,167
- Net Difference Between Projected and Actual Investment	(1,923)
- Change of Assumptions	(1,270)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(749)
Pension Expense/(Income)	9,059
Contributions	(4,780)
Total Activity in FY 2024	2,504
Net Pension Liability as of June 30, 2024	\$25,798

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,780

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,253
2026	3,848
2027	1,068
2028	(211)
2029	0
Thereafter	0
Total	\$5,958

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,100	\$25,798	\$13,075

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1924000
 Submission Unit Name: PIKE COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$70,941 Proportionate Share: 0.0000106

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$39,881	\$42,728

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,379	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,657	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	577	1,474
Total	\$10,613	\$1,474

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,285
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(744)
Total	\$13,541

PERF Net Pension Liability - Unaudited

PIKE COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1924000

Net Pension Liability as of June 30, 2023	\$39,881
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,563
- Net Difference Between Projected and Actual Investment	(3,484)
- Change of Assumptions	(2,175)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(653)
Pension Expense/(Income)	13,541
Contributions	(7,945)
Total Activity in FY 2024	2,847
Net Pension Liability as of June 30, 2024	\$42,728

Supplemental Information

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

\$7,945

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,544
2026	6,342
2027	1,603
2028	(350)
2029	0
Thereafter	0
Total	\$9,139

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$68,073	\$42,728	\$21,655

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1925000
 Submission Unit Name: TOWN OF NEWPORT

Wages: \$45,000 Proportionate Share: 0.0000067

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$27,529	\$27,008

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,768	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,576	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	424	2,737
Total	\$6,768	\$2,737

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,029
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,434)
Total	\$7,595

PERF Net Pension Liability - Unaudited

TOWN OF NEWPORT - 1925000

Net Pension Liability as of June 30, 2023	\$27,529
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,205
- Net Difference Between Projected and Actual Investment	(2,734)
- Change of Assumptions	(1,501)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,046)
Pension Expense/(Income)	7,595
Contributions	(5,040)
Total Activity in FY 2024	(521)
Net Pension Liability as of June 30, 2024	\$27,008

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,040

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$216
2026	3,329
2027	707
2028	(221)
2029	0
Thereafter	0
Total	\$4,031

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,027	\$27,008	\$13,688

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1926000
 Submission Unit Name: EAST CHICAGO FOCUS ACADEMY

Wages: \$214,517 Proportionate Share: 0.0000319

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$142,232	\$128,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,179	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,026	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,708	26,209
Total	\$54,913	\$26,209

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,989
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,851
Total	\$62,840

PERF Net Pension Liability - Unaudited

EAST CHICAGO FOCUS ACADEMY - 1926000

Net Pension Liability as of June 30, 2023	\$142,232
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,269
- Net Difference Between Projected and Actual Investment	(15,574)
- Change of Assumptions	(7,756)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,397)
Pension Expense/(Income)	62,840
Contributions	(24,026)
Total Activity in FY 2024	(13,644)
Net Pension Liability as of June 30, 2024	\$128,588

Supplemental Information

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

\$24,026

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$17,018
2026	10,847
2027	1,890
2028	(1,051)
2029	0
Thereafter	0
Total	\$28,704

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$204,860	\$128,588	\$65,170

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1929000

Submission Unit Name: MAYSVILLE REGIONAL WATER AND SEWER DISTRICT

Wages: \$156,766

Proportionate Share: 0.0000233

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$77,645	\$93,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,626	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	12,436	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,911	0
Total	\$25,973	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,400
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,870
Total	\$34,270

PERF Net Pension Liability - Unaudited

MAYSVILLE REGIONAL WATER AND SEWER DISTRICT - 1929000

Net Pension Liability as of June 30, 2023	\$77,645
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,037
- Net Difference Between Projected and Actual Investment	(5,361)
- Change of Assumptions	(4,234)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,123
Pension Expense/(Income)	34,270
Contributions	(17,558)
Total Activity in FY 2024	16,277
Net Pension Liability as of June 30, 2024	\$93,922

Supplemental Information

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

\$17,558

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$5,675
2026	16,187
2027	4,878
2028	(767)
2029	0
Thereafter	0
Total	\$25,973

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$149,631	\$93,922	\$47,601

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1930000
 Submission Unit Name: TOWN OF ROANN

Wages: \$134,632 Proportionate Share: 0.0000200

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$62,822	\$80,620

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,263	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,674	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,195	13,435
Total	\$24,132	\$13,435

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,953
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,573)
Total	\$25,380

PERF Net Pension Liability - Unaudited

TOWN OF ROANN - 1930000

Net Pension Liability as of June 30, 2023	\$62,822
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,978
- Net Difference Between Projected and Actual Investment	(3,725)
- Change of Assumptions	(3,426)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,670
Pension Expense/(Income)	25,380
Contributions	(15,079)
Total Activity in FY 2024	17,798
Net Pension Liability as of June 30, 2024	\$80,620

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,079

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$2,511)
2026	9,171
2027	4,696
2028	(659)
2029	0
Thereafter	0
Total	\$10,697

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$128,439	\$80,620	\$40,859

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1931000
 Submission Unit Name: WASHINGTON TOWNSHIP CLARK COUNTY

Wages: \$14,000 Proportionate Share: 0.0000021

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$7,765	\$8,465

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$868	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,121	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14	1,658
Total	\$2,003	\$1,658

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,830
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,197)
Total	\$1,633

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP CLARK COUNTY - 1931000

Net Pension Liability as of June 30, 2023	\$7,765
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	709
- Net Difference Between Projected and Actual Investment	(659)
- Change of Assumptions	(423)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(336)
Pension Expense/(Income)	1,633
Contributions	(224)
Total Activity in FY 2024	700
Net Pension Liability as of June 30, 2024	\$8,465

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$224

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$395)
2026	731
2027	78
2028	(69)
2029	0
Thereafter	0
Total	\$345

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,486	\$8,465	\$4,290

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1932000
 Submission Unit Name: JOHNSON COUNTY CONVENTION, VISITOR, AND TOURISM BOARD

Wages: \$215,068 Proportionate Share: 0.0000320

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$93,880	\$128,992

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,220	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,079	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,251	21,272
Total	\$43,550	\$21,272

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,124
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,938
Total	\$45,062

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY CONVENTION, VISITOR, AND TOURISM BOARD - 1932000

Net Pension Liability as of June 30, 2023	\$93,880
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,299
- Net Difference Between Projected and Actual Investment	(4,439)
- Change of Assumptions	(5,119)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,104)
Pension Expense/(Income)	45,062
Contributions	(587)
Total Activity in FY 2024	35,112
Net Pension Liability as of June 30, 2024	\$128,992

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$3,374
2026	16,066
2027	3,894
2028	(1,056)
2029	0
Thereafter	0
Total	\$22,278

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$205,502	\$128,992	\$65,375

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1934000
 Submission Unit Name: CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION

Wages: \$492,646 Proportionate Share: 0.0000733

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$268,935	\$295,471

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,282	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	39,121	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,012	5,202
Total	\$90,415	\$5,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,781
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,333
Total	\$120,114

PERF Net Pension Liability - Unaudited

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION - 1934000

Net Pension Liability as of June 30, 2023	\$268,935
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,780
- Net Difference Between Projected and Actual Investment	(22,520)
- Change of Assumptions	(14,666)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,996)
Pension Expense/(Income)	120,114
Contributions	(55,176)
Total Activity in FY 2024	26,536
Net Pension Liability as of June 30, 2024	\$295,471

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,176

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$25,939
2026	49,644
2027	12,048
2028	(2,418)
2029	0
Thereafter	0
Total	\$85,213

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$470,728	\$295,471	\$149,749

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1935000
 Submission Unit Name: INVENT LEARNING HUB

Wages: \$45,000 Proportionate Share: 0.0000067

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$27,008

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,768	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,576	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,019	122
Total	\$18,363	\$122

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,029
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,390
Total	\$13,419

PERF Net Pension Liability - Unaudited

INVENT LEARNING HUB - 1935000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,768
- Net Difference Between Projected and Actual Investment	3,576
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,897
Pension Expense/(Income)	13,419
Contributions	(4,652)
Total Activity in FY 2024	27,008
Net Pension Liability as of June 30, 2024	\$27,008

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,652

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$5,507
2026	8,655
2027	4,300
2028	(221)
2029	0
Thereafter	0
Total	\$18,241

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,027	\$27,008	\$13,688

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1936000
 Submission Unit Name: TOWN OF SYRACUSE

Wages: \$1,204,106 Proportionate Share: 0.0001793

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$677,985	\$722,756

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$74,074	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	95,695	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,039	30,945
Total	\$176,808	\$30,945

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$241,630
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,723)
Total	\$223,907

PERF Net Pension Liability - Unaudited

TOWN OF SYRACUSE - 1936000

Net Pension Liability as of June 30, 2023	\$677,985
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,203
- Net Difference Between Projected and Actual Investment	(59,701)
- Change of Assumptions	(36,972)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,227)
Pension Expense/(Income)	223,907
Contributions	(134,439)
Total Activity in FY 2024	44,771
Net Pension Liability as of June 30, 2024	\$722,756

Supplemental Information

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

\$134,439

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$18,747
2026	106,344
2027	26,684
2028	(5,912)
2029	0
Thereafter	0
Total	\$145,863

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,151,453	\$722,756	\$366,302

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1937000

Submission Unit Name: WASHINGTON TOWNSHIP - DECATUR COUNTY

Wages: \$32,028

Proportionate Share: 0.0000048

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$17,647	\$19,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,983	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,562	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,165	1,531
Total	\$10,710	\$1,531

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,469
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,374
Total	\$8,843

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - DECATUR COUNTY - 1937000

Net Pension Liability as of June 30, 2023	\$17,647
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,622
- Net Difference Between Projected and Actual Investment	(1,483)
- Change of Assumptions	(962)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,731)
Pension Expense/(Income)	8,843
Contributions	(3,587)
Total Activity in FY 2024	1,702
Net Pension Liability as of June 30, 2024	\$19,349

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,587

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$3,572
2026	4,986
2027	779
2028	(158)
2029	0
Thereafter	0
Total	\$9,179

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,825	\$19,349	\$9,806

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1938000

Submission Unit Name: SUGAR CREEK TOWNSHIP - HANCOCK COUNTY

Wages: \$201,759

Proportionate Share: 0.0000300

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$66,704	\$120,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,394	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,011	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,967	102
Total	\$49,372	\$102

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,429
Specific Liabilities of Individual Employers	\$885
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,688
Total	\$49,002

PERF Net Pension Liability - Unaudited

SUGAR CREEK TOWNSHIP - HANCOCK COUNTY - 1938000

Net Pension Liability as of June 30, 2023	\$66,704
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,029
- Net Difference Between Projected and Actual Investment	722
- Change of Assumptions	(3,638)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,593
Pension Expense/(Income)	49,002
Contributions	(23,482)
Total Activity in FY 2024	54,226
Net Pension Liability as of June 30, 2024	\$120,930

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,482

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$12,735
2026	26,816
2027	10,708
2028	(989)
2029	0
Thereafter	0
Total	\$49,270

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$192,658	\$120,930	\$61,289

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1939000
 Submission Unit Name: TOWN OF BEVERLY SHORES

Wages: \$158,938 Proportionate Share: 0.0000237

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$84,704	\$95,534

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,791	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	12,649	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,863	538
Total	\$27,303	\$538

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,939
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,515
Total	\$36,454

PERF Net Pension Liability - Unaudited

TOWN OF BEVERLY SHORES - 1939000

Net Pension Liability as of June 30, 2023	\$84,704
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,058
- Net Difference Between Projected and Actual Investment	(6,765)
- Change of Assumptions	(4,619)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,497)
Pension Expense/(Income)	36,454
Contributions	(17,801)
Total Activity in FY 2024	10,830
Net Pension Liability as of June 30, 2024	\$95,534

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,801

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$7,376
2026	15,984
2027	4,186
2028	(781)
2029	0
Thereafter	0
Total	\$26,765

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$152,200	\$95,534	\$48,418

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1940000
 Submission Unit Name: TOWN OF CLAY CITY

Wages: \$125,719 Proportionate Share: 0.0000187

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$99,527	\$75,379

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,725	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,980	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,057	17,042
Total	\$29,762	\$17,042

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,201
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,317
Total	\$31,518

PERF Net Pension Liability - Unaudited

TOWN OF CLAY CITY - 1940000

Net Pension Liability as of June 30, 2023	\$99,527
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,689
- Net Difference Between Projected and Actual Investment	(12,832)
- Change of Assumptions	(5,427)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,016)
Pension Expense/(Income)	31,518
Contributions	(14,080)
Total Activity in FY 2024	(24,148)
Net Pension Liability as of June 30, 2024	\$75,379

Supplemental Information

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

\$14,080

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$4,238
2026	10,144
2027	(1,044)
2028	(618)
2029	0
Thereafter	0
Total	\$12,720

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$120,090	\$75,379	\$38,203

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1941000
 Submission Unit Name: NORTH WEBSTER COMMUNITY PUBLIC LIBRARY

Wages: \$209,540 Proportionate Share: 0.0000312

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$91,057	\$125,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,890	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,652	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,195	0
Total	\$44,737	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,046
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,923
Total	\$62,969

PERF Net Pension Liability - Unaudited

NORTH WEBSTER COMMUNITY PUBLIC LIBRARY - 1941000

Net Pension Liability as of June 30, 2023	\$91,057
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,027
- Net Difference Between Projected and Actual Investment	(4,218)
- Change of Assumptions	(4,966)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,634)
Pension Expense/(Income)	62,969
Contributions	(23,468)
Total Activity in FY 2024	34,710
Net Pension Liability as of June 30, 2024	\$125,767

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,468

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$12,436
2026	25,087
2027	8,242
2028	(1,028)
2029	0
Thereafter	0
Total	\$44,737

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$200,364	\$125,767	\$63,740

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1942000
 Submission Unit Name: CRAWFORD COUNTY PUBLIC LIBRARY

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	258
Total	\$0	\$258

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53)
Total	(\$53)

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY PUBLIC LIBRARY - 1942000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53
Pension Expense/(Income)	(53)
Contributions	0
Total Activity in FY 2024	0
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(258)
2026	0
2027	0
2028	0
2029	0
Thereafter	0
Total	(258)

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1943000
 Submission Unit Name: KANKAKEE RIVER BASIN AND YELLOW RIVER BASIN DEVELOPMENT COMMISSION

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	(\$2,823)	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,681	873
Total	\$1,681	\$873

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	147
Total	\$147

PERF Net Pension Liability - Unaudited

KANKAKEE RIVER BASIN AND YELLOW RIVER BASIN DEVELOPMENT COMMISSION - 1943000

Net Pension Liability as of June 30, 2023	(\$2,823)
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58
- Net Difference Between Projected and Actual Investment	647
- Change of Assumptions	154
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,817
Pension Expense/(Income)	147
Contributions	0
Total Activity in FY 2024	2,823
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$147
2026	284
2027	377
2028	0
2029	0
Thereafter	0
Total	\$808

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1944000
 Submission Unit Name: TRI-TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$61,738 Proportionate Share: 0.0000092

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	(\$55,411)	\$37,085

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,801	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,910	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,905	120,381
Total	\$69,616	\$120,381

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,398
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,385)
Total	(\$4,987)

PERF Net Pension Liability - Unaudited

TRI-TOWNSHIP FIRE PROTECTION DISTRICT - 1944000

Net Pension Liability as of June 30, 2023	(\$55,411)
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,935
- Net Difference Between Projected and Actual Investment	17,610
- Change of Assumptions	3,022
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,246
Pension Expense/(Income)	(4,987)
Contributions	(1,330)
Total Activity in FY 2024	92,496
Net Pension Liability as of June 30, 2024	\$37,085

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,330

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$37,787)
2026	(24,987)
2027	12,313
2028	(304)
2029	0
Thereafter	0
Total	(\$50,765)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$59,082	\$37,085	\$18,795

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1945000
 Submission Unit Name: INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION

Wages: \$792,106 Proportionate Share: 0.0001179

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$411,520	\$475,253

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,708	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	62,925	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,080	1,202
Total	\$119,713	\$1,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$158,886
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,917
Total	\$171,803

PERF Net Pension Liability - Unaudited

INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION - 1945000

Net Pension Liability as of June 30, 2023	\$411,520
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,288
- Net Difference Between Projected and Actual Investment	(31,397)
- Change of Assumptions	(22,441)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,804)
Pension Expense/(Income)	171,803
Contributions	(88,716)
Total Activity in FY 2024	63,733
Net Pension Liability as of June 30, 2024	\$475,253

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,716

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$23,166
2026	77,059
2027	22,173
2028	(3,887)
2029	0
Thereafter	0
Total	\$118,511

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$757,146	\$475,253	\$240,864

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1946000
 Submission Unit Name: GEO ACADEMIES, INC

Wages: \$255,329 Proportionate Share: 0.0000380

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$128,821	\$153,177

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,699	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	20,281	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,492	4,701
Total	\$52,472	\$4,701

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,210
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,579
Total	\$78,789

PERF Net Pension Liability - Unaudited

GEO ACADEMIES, INC - 1946000

Net Pension Liability as of June 30, 2023	\$128,821
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,063
- Net Difference Between Projected and Actual Investment	(9,245)
- Change of Assumptions	(7,025)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,629)
Pension Expense/(Income)	78,789
Contributions	(28,597)
Total Activity in FY 2024	24,356
Net Pension Liability as of June 30, 2024	\$153,177

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,597

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$10,805
2026	30,563
2027	7,656
2028	(1,253)
2029	0
Thereafter	0
Total	\$47,771

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$244,034	\$153,177	\$77,632

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1947000

Submission Unit Name: MIAMI COUNTY SOLID WASTE DISTRICT

Wages: \$114,980

Proportionate Share:

0.0000171

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$50,822	\$68,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,064	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,127	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,852	764
Total	\$23,043	\$764

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,044
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,555
Total	\$35,599

PERF Net Pension Liability - Unaudited

MIAMI COUNTY SOLID WASTE DISTRICT - 1947000

Net Pension Liability as of June 30, 2023	\$50,822
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,024
- Net Difference Between Projected and Actual Investment	(2,522)
- Change of Assumptions	(2,771)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,344)
Pension Expense/(Income)	35,599
Contributions	(12,878)
Total Activity in FY 2024	18,108
Net Pension Liability as of June 30, 2024	\$68,930

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,878

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$5,843
2026	12,602
2027	4,398
2028	(564)
2029	0
Thereafter	0
Total	\$22,279

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$109,815	\$68,930	\$34,935

PERF - Unaudited

Submission Unit #: 1948000
Submission Unit Name: TOWN OF ROSEDALE

Wages:	\$47	Proportionate Share:	-

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$706	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	219	399
Total	\$219	\$399

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24)
Total	(\$24)

PERF Net Pension Liability - Unaudited

TOWN OF ROSEDALE - 1948000

Net Pension Liability as of June 30, 2023	\$706
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14)
- Net Difference Between Projected and Actual Investment	(162)
- Change of Assumptions	(38)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(467)
Pension Expense/(Income)	(24)
Contributions	(1)
Total Activity in FY 2024	(706)
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$23)
2026	(63)
2027	(94)
2028	0
2029	0
Thereafter	0
Total	(\$180)

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1949000
 Submission Unit Name: BAUGO TOWNSHIP

Wages: \$794,701 Proportionate Share: 0.0001183

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$399,521	\$476,866

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,873	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	63,139	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,858	23,846
Total	\$125,870	\$23,846

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$159,425
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88,998
Total	\$248,423

PERF Net Pension Liability - Unaudited

BAUGO TOWNSHIP - 1949000

Net Pension Liability as of June 30, 2023	\$399,521
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,699
- Net Difference Between Projected and Actual Investment	(28,432)
- Change of Assumptions	(21,787)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(72,552)
Pension Expense/(Income)	248,423
Contributions	(89,006)
Total Activity in FY 2024	77,345
Net Pension Liability as of June 30, 2024	\$476,866

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,006

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$8,624
2026	73,271
2027	24,029
2028	(3,900)
2029	0
Thereafter	0
Total	\$102,024

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$759,715	\$476,866	\$241,682

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1950000
 Submission Unit Name: SANKOFA SCHOOL OF SUCCESS, INC

Wages: \$454,253 Proportionate Share: 0.0000676

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$243,524	\$272,495

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,927	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	36,079	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,751	2,511
Total	\$98,757	\$2,511

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,100
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,920
Total	\$139,020

PERF Net Pension Liability - Unaudited

SANKOFA SCHOOL OF SUCCESS, INC - 1950000

Net Pension Liability as of June 30, 2023	\$243,524
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,945
- Net Difference Between Projected and Actual Investment	(19,737)
- Change of Assumptions	(13,280)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,101)
Pension Expense/(Income)	139,020
Contributions	(50,876)
Total Activity in FY 2024	28,971
Net Pension Liability as of June 30, 2024	\$272,495

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,876

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$31,152
2026	55,615
2027	11,708
2028	(2,229)
2029	0
Thereafter	0
Total	\$96,246

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$434,123	\$272,495	\$138,104

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1952000
 Submission Unit Name: BORDON-HENRYVILLE SCHOOL CORPORATION

Wages: \$1,841,607 Proportionate Share: 0.0002742

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,096,211	\$1,105,296

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$113,279	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	146,345	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,042	133,505
Total	\$304,666	\$133,505

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$369,520
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	167,221
Total	\$536,741

PERF Net Pension Liability - Unaudited

BORDON-HENRYVILLE SCHOOL CORPORATION - 1952000

Net Pension Liability as of June 30, 2023	\$1,096,211
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	90,851
- Net Difference Between Projected and Actual Investment	(104,910)
- Change of Assumptions	(59,779)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(298,453)
Pension Expense/(Income)	536,741
Contributions	(155,365)
Total Activity in FY 2024	9,085
Net Pension Liability as of June 30, 2024	\$1,105,296

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,365

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$30,360
2026	126,556
2027	23,286
2028	(9,041)
2029	0
Thereafter	0
Total	\$171,161

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,760,895	\$1,105,296	\$560,178

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1953000
 Submission Unit Name: SILVER CREEK SCHOOL CORPORATION

Wages: \$3,117,561 Proportionate Share: 0.0004641

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,743,844	\$1,870,780

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$191,732	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	247,698	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	128,343
Total	\$439,430	\$128,343

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$625,435
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	293,904
Total	\$919,339

PERF Net Pension Liability - Unaudited

SILVER CREEK SCHOOL CORPORATION - 1953000

Net Pension Liability as of June 30, 2023	\$1,743,844
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	156,054
- Net Difference Between Projected and Actual Investment	(151,996)
- Change of Assumptions	(95,095)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(415,611)
Pension Expense/(Income)	919,339
Contributions	(285,755)
Total Activity in FY 2024	126,936
Net Pension Liability as of June 30, 2024	\$1,870,780

Supplemental Information

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

\$285,755

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$13,811
2026	253,948
2027	58,630
2028	(15,302)
2029	0
Thereafter	0
Total	\$311,087

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,980,421	\$1,870,780	\$948,135

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1954000

Submission Unit Name: NEW CARLISLE-OLIVE TOWNSHIP FIRE TERRITORY

Wages: \$1,198,541

Proportionate Share: 0.0001784

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$578,105	\$719,128

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,702	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	95,215	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,025	59,041
Total	\$215,942	\$59,041

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$240,417
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	121,784
Total	\$362,201

PERF Net Pension Liability - Unaudited

NEW CARLISLE-OLIVE TOWNSHIP FIRE TERRITORY - 1954000

Net Pension Liability as of June 30, 2023	\$578,105
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,874
- Net Difference Between Projected and Actual Investment	(37,288)
- Change of Assumptions	(31,525)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(80,002)
Pension Expense/(Income)	362,201
Contributions	(134,237)
Total Activity in FY 2024	141,023
Net Pension Liability as of June 30, 2024	\$719,128

Supplemental Information

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

\$134,237

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$7,821)
2026	131,118
2027	39,486
2028	(5,882)
2029	0
Thereafter	0
Total	\$156,901

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,145,674	\$719,128	\$364,463

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1955000

Submission Unit Name: MARION COUNTY SOIL AND WATER CONSERVATION DISTRICT

Wages: \$240,127

Proportionate Share: 0.0000358

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$118,233	\$144,309

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,790	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	19,107	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,247	0
Total	\$45,144	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,245
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,041
Total	\$73,286

PERF Net Pension Liability - Unaudited

MARION COUNTY SOIL AND WATER CONSERVATION DISTRICT - 1955000

Net Pension Liability as of June 30, 2023	\$118,233
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,371
- Net Difference Between Projected and Actual Investment	(7,992)
- Change of Assumptions	(6,447)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,248)
Pension Expense/(Income)	73,286
Contributions	(26,894)
Total Activity in FY 2024	26,076
Net Pension Liability as of June 30, 2024	\$144,309

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,894

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$13,362
2026	25,342
2027	7,620
2028	(1,180)
2029	0
Thereafter	0
Total	\$45,144

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$229,905	\$144,309	\$73,138

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1956000

Submission Unit Name: NEW ALBANY-FLOYD COUNTY INDIANA BUILDING AUTHORITY

Wages: \$425,811

Proportionate Share:

0.0000634

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$216,701	\$255,564

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,192	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	33,838	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,656	0
Total	\$73,686	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,440
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,093
Total	\$128,533

PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD COUNTY INDIANA BUILDING AUTHORITY - 1956000

Net Pension Liability as of June 30, 2023	\$216,701
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,758
- Net Difference Between Projected and Actual Investment	(15,830)
- Change of Assumptions	(11,817)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,090)
Pension Expense/(Income)	128,533
Contributions	(47,691)
Total Activity in FY 2024	38,863
Net Pension Liability as of June 30, 2024	\$255,564

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,691

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$18,081
2026	45,165
2027	12,530
2028	(2,090)
2029	0
Thereafter	0
Total	\$73,686

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$407,151	\$255,564	\$129,523

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1957000
 Submission Unit Name: LAFAYETTE HOUSING AUTHORITY

Wages: \$569,016 Proportionate Share: 0.0000847

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$305,993	\$341,424

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,992	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	45,206	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,748	13,746
Total	\$89,946	\$13,746

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$114,144
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,087
Total	\$172,231

PERF Net Pension Liability - Unaudited

LAFAYETTE HOUSING AUTHORITY - 1957000

Net Pension Liability as of June 30, 2023	\$305,993
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,731
- Net Difference Between Projected and Actual Investment	(24,928)
- Change of Assumptions	(16,686)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60,189)
Pension Expense/(Income)	172,231
Contributions	(63,728)
Total Activity in FY 2024	35,431
Net Pension Liability as of June 30, 2024	\$341,424

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,728

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$14,678
2026	49,764
2027	14,551
2028	(2,793)
2029	0
Thereafter	0
Total	\$76,200

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$543,938	\$341,424	\$173,038

PERF - Unaudited

Submission Unit #: 1958000
Submission Unit Name: BATTLE GROUND CONSERVANCY DISTRICT

Wages:	\$86,942	Proportionate Share:	0.0000129

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$44,823	\$52,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,329	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,885	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,414	656
Total	\$13,628	\$656

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,384
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,752
Total	\$26,136

PERF Net Pension Liability - Unaudited

BATTLE GROUND CONSERVANCY DISTRICT - 1958000

Net Pension Liability as of June 30, 2023	\$44,823
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,412
- Net Difference Between Projected and Actual Investment	(3,388)
- Change of Assumptions	(2,444)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,801)
Pension Expense/(Income)	26,136
Contributions	(9,738)
Total Activity in FY 2024	7,177
Net Pension Liability as of June 30, 2024	\$52,000

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,738

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,668
2026	8,270
2027	2,460
2028	(426)
2029	0
Thereafter	0
Total	\$12,972

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$82,843	\$52,000	\$26,354

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1959000
 Submission Unit Name: OTWELL MILLER ACADEMY

Wages: \$43,626 Proportionate Share: 0.0000065

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$23,294	\$26,201

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,685	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,469	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	262	707
Total	\$6,416	\$707

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,760
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,312
Total	\$13,072

PERF Net Pension Liability - Unaudited

OTWELL MILLER ACADEMY - 1959000

Net Pension Liability as of June 30, 2023	\$23,294
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,208
- Net Difference Between Projected and Actual Investment	(1,870)
- Change of Assumptions	(1,270)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,347)
Pension Expense/(Income)	13,072
Contributions	(4,886)
Total Activity in FY 2024	2,907
Net Pension Liability as of June 30, 2024	\$26,201

Supplemental Information

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

\$4,886

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$710
2026	4,075
2027	1,139
2028	(215)
2029	0
Thereafter	0
Total	\$5,709

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,743	\$26,201	\$13,279

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1960000

Submission Unit Name: WASHINGTON TOWNSHIP- NOBLE COUNTY

Wages: \$7,500

Proportionate Share: 0.0000011

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,588	\$4,434

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$454	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	587	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	291	410
Total	\$1,332	\$410

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,482
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	728
Total	\$2,210

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP- NOBLE COUNTY - 1960000

Net Pension Liability as of June 30, 2023	\$4,588
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	360
- Net Difference Between Projected and Actual Investment	(465)
- Change of Assumptions	(250)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,169)
Pension Expense/(Income)	2,210
Contributions	(840)
Total Activity in FY 2024	(154)
Net Pension Liability as of June 30, 2024	\$4,434

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$170
2026	679
2027	109
2028	(36)
2029	0
Thereafter	0
Total	\$922

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,064	\$4,434	\$2,247

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1961000
 Submission Unit Name: TOWN OF SHADELAND

Wages: \$45,269 Proportionate Share: 0.0000067

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$25,411	\$27,008

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,768	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,576	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,794	1,661
Total	\$8,138	\$1,661

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,029
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,415
Total	\$13,444

PERF Net Pension Liability - Unaudited

TOWN OF SHADELAND - 1961000

Net Pension Liability as of June 30, 2023	\$25,411
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,248
- Net Difference Between Projected and Actual Investment	(2,248)
- Change of Assumptions	(1,386)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,391)
Pension Expense/(Income)	13,444
Contributions	(5,070)
Total Activity in FY 2024	1,597
Net Pension Liability as of June 30, 2024	\$27,008

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,070

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,965
2026	3,738
2027	995
2028	(221)
2029	0
Thereafter	0
Total	\$6,477

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$43,027	\$27,008	\$13,688

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1962000
 Submission Unit Name: TOWN OF INGALLS

Wages: \$761,839 Proportionate Share: 0.0001134

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$392,815	\$457,114

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,849	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	60,523	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,418	0
Total	\$181,790	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,821
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	81,767
Total	\$234,588

PERF Net Pension Liability - Unaudited

TOWN OF INGALLS - 1962000

Net Pension Liability as of June 30, 2023	\$392,815
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,812
- Net Difference Between Projected and Actual Investment	(29,511)
- Change of Assumptions	(21,421)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(72,843)
Pension Expense/(Income)	234,588
Contributions	(85,326)
Total Activity in FY 2024	64,299
Net Pension Liability as of June 30, 2024	\$457,114

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,326

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$82,171
2026	81,632
2027	21,726
2028	(3,739)
2029	0
Thereafter	0
Total	\$181,790

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$728,248	\$457,114	\$231,671

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1963000
 Submission Unit Name: VERNON TOWNSHIP

Wages: \$491,676 Proportionate Share: 0.0000732

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$190,584	\$295,068

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,241	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	39,068	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,549	3,322
Total	\$134,858	\$3,322

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,647
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,738
Total	\$148,385

PERF Net Pension Liability - Unaudited

VERNON TOWNSHIP - 1963000

Net Pension Liability as of June 30, 2023	\$190,584
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,342
- Net Difference Between Projected and Actual Investment	(4,614)
- Change of Assumptions	(10,393)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(168)
Pension Expense/(Income)	148,385
Contributions	(55,068)
Total Activity in FY 2024	104,484
Net Pension Liability as of June 30, 2024	\$295,068

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,068

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$51,965
2026	59,576
2027	22,409
2028	(2,414)
2029	0
Thereafter	0
Total	\$131,536

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$470,086	\$295,068	\$149,544

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1964000
 Submission Unit Name: TOWN OF FARMERSBURG

Wages: \$256,026 Proportionate Share: 0.0000381

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$49,411	\$153,581

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,740	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	20,335	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,306	12,884
Total	\$93,381	\$12,884

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,345
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,778
Total	\$77,123

PERF Net Pension Liability - Unaudited

TOWN OF FARMERSBURG - 1964000

Net Pension Liability as of June 30, 2023	\$49,411
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,729
- Net Difference Between Projected and Actual Investment	9,010
- Change of Assumptions	(2,694)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,677
Pension Expense/(Income)	77,123
Contributions	(28,675)
Total Activity in FY 2024	104,170
Net Pension Liability as of June 30, 2024	\$153,581

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,675

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$27,615
2026	35,844
2027	18,294
2028	(1,256)
2029	0
Thereafter	0
Total	\$80,497

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$244,676	\$153,581	\$77,837

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1965000

Submission Unit Name: THE ADAMS COUNTY REGIONAL SEWER DISTRICT

Wages: \$147,920

Proportionate Share: 0.0000220

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$71,293	\$88,682

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,089	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,742	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,241	475
Total	\$44,072	\$475

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,648
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,257
Total	\$44,905

PERF Net Pension Liability - Unaudited

THE ADAMS COUNTY REGIONAL SEWER DISTRICT - 1965000

Net Pension Liability as of June 30, 2023	\$71,293
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,630
- Net Difference Between Projected and Actual Investment	(4,598)
- Change of Assumptions	(3,888)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,093)
Pension Expense/(Income)	44,905
Contributions	(16,567)
Total Activity in FY 2024	17,389
Net Pension Liability as of June 30, 2024	\$88,682

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,567

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$17,788
2026	21,663
2027	4,871
2028	(725)
2029	0
Thereafter	0
Total	\$43,597

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$141,283	\$88,682	\$44,945

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1967000

Submission Unit Name: GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$1,231,237

Proportionate Share: 0.0001833

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$550,929	\$738,880

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,726	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	97,830	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	164,624	7,331
Total	\$338,180	\$7,331

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$247,021
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	118,930
Total	\$365,951

PERF Net Pension Liability - Unaudited

GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT - 1967000

Net Pension Liability as of June 30, 2023	\$550,929
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,454
- Net Difference Between Projected and Actual Investment	(28,444)
- Change of Assumptions	(30,043)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,068)
Pension Expense/(Income)	365,951
Contributions	(137,899)
Total Activity in FY 2024	187,951
Net Pension Liability as of June 30, 2024	\$738,880

Supplemental Information

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

\$137,899

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$131,952
2026	158,641
2027	46,300
2028	(6,044)
2029	0
Thereafter	0
Total	\$330,849

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,177,141	\$738,880	\$374,474

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1968000
 Submission Unit Name: MONTEZUMA PUBLIC LIBRARY

Wages: \$36,174 Proportionate Share: 0.0000054

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$19,764	\$21,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,231	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,882	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,226	975
Total	\$8,339	\$975

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,277
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,524
Total	\$10,801

PERF Net Pension Liability - Unaudited

MONTEZUMA PUBLIC LIBRARY - 1968000

Net Pension Liability as of June 30, 2023	\$19,764
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,827
- Net Difference Between Projected and Actual Investment	(1,648)
- Change of Assumptions	(1,078)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,848)
Pension Expense/(Income)	10,801
Contributions	(4,051)
Total Activity in FY 2024	2,003
Net Pension Liability as of June 30, 2024	\$21,767

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,051

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$3,408
2026	3,244
2027	890
2028	(178)
2029	0
Thereafter	0
Total	\$7,364

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,678	\$21,767	\$11,032

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1969000
 Submission Unit Name: TOWN OF SHERIDAN

Wages: \$880,812 Proportionate Share: 0.0001311

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$414,697	\$528,462

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,161	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	69,970	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,970	20,925
Total	\$220,101	\$20,925

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$176,674
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,190
Total	\$260,864

PERF Net Pension Liability - Unaudited

TOWN OF SHERIDAN - 1969000

Net Pension Liability as of June 30, 2023	\$414,697
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,676
- Net Difference Between Projected and Actual Investment	(25,080)
- Change of Assumptions	(22,614)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,430)
Pension Expense/(Income)	260,864
Contributions	(98,651)
Total Activity in FY 2024	113,765
Net Pension Liability as of June 30, 2024	\$528,462

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,651

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$84,138
2026	88,994
2027	30,366
2028	(4,322)
2029	0
Thereafter	0
Total	\$199,176

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$841,916	\$528,462	\$267,831

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1970000
 Submission Unit Name: THE PATH SCHOOL

Wages: \$810,639 Proportionate Share: 0.0001207

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$523,753	\$486,540

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,864	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	64,420	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88,703	77,238
Total	\$202,987	\$77,238

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$162,659
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,992
Total	\$235,651

PERF Net Pension Liability - Unaudited

THE PATH SCHOOL - 1970000

Net Pension Liability as of June 30, 2023	\$523,753
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,148
- Net Difference Between Projected and Actual Investment	(55,626)
- Change of Assumptions	(28,561)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(137,033)
Pension Expense/(Income)	235,651
Contributions	(90,792)
Total Activity in FY 2024	(37,213)
Net Pension Liability as of June 30, 2024	\$486,540

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,792

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$66,502
2026	54,177
2027	9,049
2028	(3,979)
2029	0
Thereafter	0
Total	\$125,749

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$775,128	\$486,540	\$246,585

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1971000
 Submission Unit Name: MOUNT VERNON HOUSING AUTHORITY

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	(\$1,412)	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	880	454
Total	\$880	\$454

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74
Total	\$74

PERF Net Pension Liability - Unaudited

MOUNT VERNON HOUSING AUTHORITY - 1971000

Net Pension Liability as of June 30, 2023	(\$1,412)
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29
- Net Difference Between Projected and Actual Investment	324
- Change of Assumptions	77
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	908
Pension Expense/(Income)	74
Contributions	0
Total Activity in FY 2024	1,412
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$82
2026	156
2027	188
2028	0
2029	0
Thereafter	0
Total	\$426

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1972000
 Submission Unit Name: GREENE SULLIVAN SPECIAL EDUCATION COOPERATIVE

Wages: \$131,959 Proportionate Share: 0.0000196

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$18,705	\$79,007

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,097	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,461	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,801	8,055
Total	\$47,359	\$8,055

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,414
Specific Liabilities of Individual Employers	\$5,025
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,727
Total	\$41,166

PERF Net Pension Liability - Unaudited

GREENE SULLIVAN SPECIAL EDUCATION COOPERATIVE - 1972000

Net Pension Liability as of June 30, 2023	\$18,705
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,714
- Net Difference Between Projected and Actual Investment	6,174
- Change of Assumptions	(1,020)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,114
Pension Expense/(Income)	41,166
Contributions	(11,846)
Total Activity in FY 2024	60,302
Net Pension Liability as of June 30, 2024	\$79,007

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,846

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$12,037
2026	19,126
2027	8,788
2028	(647)
2029	0
Thereafter	0
Total	\$39,304

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$125,870	\$79,007	\$40,042

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1973000
 Submission Unit Name: BERNE PUBLIC LIBRARY

Wages: \$5,519 Proportionate Share: 0.0000008

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$3,225

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$331	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	427	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,334	1,750
Total	\$3,092	\$1,750

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,078
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	427
Total	\$1,505

PERF Net Pension Liability - Unaudited

BERNE PUBLIC LIBRARY - 1973000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	331
- Net Difference Between Projected and Actual Investment	427
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(859)
Pension Expense/(Income)	1,505
Contributions	1,821
Total Activity in FY 2024	3,225
Net Pension Liability as of June 30, 2024	\$3,225

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$1,821)

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$560
2026	747
2027	60
2028	(25)
2029	0
Thereafter	0
Total	\$1,342

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,138	\$3,225	\$1,634

PERF - Unaudited

Measurement Date of June 30, 2024

Submission Unit Name: JACKSON TOWNSHIP FAYETTE COUNTY

Proportionate Share:	0.0000006

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,118	\$2,419

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$248	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	320	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	403	184
Total	\$971	\$184

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$809
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	346
Total	\$1,155

PERF Net Pension Liability - Unaudited

JACKSON TOWNSHIP FAYETTE COUNTY - 1974000

Net Pension Liability as of June 30, 2023	\$2,118
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	205
- Net Difference Between Projected and Actual Investment	(165)
- Change of Assumptions	(115)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(323)
Pension Expense/(Income)	1,155
Contributions	(456)
Total Activity in FY 2024	301
Net Pension Liability as of June 30, 2024	\$2,419

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$456

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$342
2026	353
2027	112
2028	(20)
2029	0
Thereafter	0
Total	\$787

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,853	\$2,419	\$1,226

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1975000
 Submission Unit Name: TOWN OF FRANCESVILLE

Wages: \$158,094 Proportionate Share: 0.0000235

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$102,351	\$94,728

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,708	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	12,542	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,783	9,866
Total	\$55,033	\$9,866

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,669
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,203
Total	\$47,872

PERF Net Pension Liability - Unaudited

TOWN OF FRANCESVILLE - 1975000

Net Pension Liability as of June 30, 2023	\$102,351
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,614
- Net Difference Between Projected and Actual Investment	(10,917)
- Change of Assumptions	(5,581)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,904)
Pension Expense/(Income)	47,872
Contributions	(17,707)
Total Activity in FY 2024	(7,623)
Net Pension Liability as of June 30, 2024	\$94,728

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,707

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$20,066
2026	24,161
2027	1,716
2028	(776)
2029	0
Thereafter	0
Total	\$45,167

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$150,916	\$94,728	\$48,009

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1976000
 Submission Unit Name: KIRKLIN PUBLIC LIBRARY

Wages: \$44,172 Proportionate Share: 0.0000066

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$23,294	\$26,604

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,727	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,523	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,784	1,101
Total	\$10,034	\$1,101

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,894
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,722
Total	\$12,616

PERF Net Pension Liability - Unaudited

KIRKLIN PUBLIC LIBRARY - 1976000

Net Pension Liability as of June 30, 2023	\$23,294
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,250
- Net Difference Between Projected and Actual Investment	(1,816)
- Change of Assumptions	(1,270)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,523)
Pension Expense/(Income)	12,616
Contributions	(4,947)
Total Activity in FY 2024	3,310
Net Pension Liability as of June 30, 2024	\$26,604

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,947

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$3,791
2026	4,155
2027	1,203
2028	(216)
2029	0
Thereafter	0
Total	\$8,933

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,385	\$26,604	\$13,484

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1977000
 Submission Unit Name: TOWN OF SWAYZEE

Wages: \$141,149 Proportionate Share: 0.0000210

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$105,880	\$84,651

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,676	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,208	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,642	16,145
Total	\$53,526	\$16,145

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,300
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,310
Total	\$42,610

PERF Net Pension Liability - Unaudited

TOWN OF SWAYZEE - 1977000

Net Pension Liability as of June 30, 2023	\$105,880
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,510
- Net Difference Between Projected and Actual Investment	(13,060)
- Change of Assumptions	(5,774)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,706)
Pension Expense/(Income)	42,610
Contributions	(15,809)
Total Activity in FY 2024	(21,229)
Net Pension Liability as of June 30, 2024	\$84,651

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,809

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$17,810
2026	20,652
2027	(389)
2028	(692)
2029	0
Thereafter	0
Total	\$37,381

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$134,861	\$84,651	\$42,902

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit Name: EAST MADISON FIRE TERRITORY

Proportionate Share:

0.0000016

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,941	\$6,450

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$661	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	854	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,941	369
Total	\$3,456	\$369

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,156
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	856
Total	\$3,012

PERF Net Pension Liability - Unaudited

EAST MADISON FIRE TERRITORY - 1978000

Net Pension Liability as of June 30, 2023	\$4,941
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	560
- Net Difference Between Projected and Actual Investment	(279)
- Change of Assumptions	(269)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(291)
Pension Expense/(Income)	3,012
Contributions	(1,224)
Total Activity in FY 2024	1,509
Net Pension Liability as of June 30, 2024	\$6,450

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,224

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$1,122
2026	1,628
2027	390
2028	(53)
2029	0
Thereafter	0
Total	\$3,087

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,275	\$6,450	\$3,269

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1979000

Submission Unit Name: FLOYD COUNTY WASTE MANAGEMENT DISTRICT

Wages: \$46,549

Proportionate Share: 0.0000069

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$30,705	\$27,814

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,851	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,683	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,687	3,880
Total	\$16,221	\$3,880

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,299
Specific Liabilities of Individual Employers	\$428
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,241
Total	\$13,968

PERF Net Pension Liability - Unaudited

FLOYD COUNTY WASTE MANAGEMENT DISTRICT - 1979000

Net Pension Liability as of June 30, 2023	\$30,705
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,223
- Net Difference Between Projected and Actual Investment	(3,355)
- Change of Assumptions	(1,674)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,411)
Pension Expense/(Income)	13,968
Contributions	(5,642)
Total Activity in FY 2024	(2,891)
Net Pension Liability as of June 30, 2024	\$27,814

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,642

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,392
2026	6,757
2027	418
2028	(226)
2029	0
Thereafter	0
Total	\$12,341

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,311	\$27,814	\$14,096

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1980000
 Submission Unit Name: TOWN OF REYNOLDS

Wages: \$56,304 Proportionate Share: 0.0000084

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$31,058	\$33,860

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,470	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,483	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,807	2,113
Total	\$17,760	\$2,113

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,320
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,787
Total	\$16,107

PERF Net Pension Liability - Unaudited

TOWN OF REYNOLDS - 1980000

Net Pension Liability as of June 30, 2023	\$31,058
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,835
- Net Difference Between Projected and Actual Investment	(2,636)
- Change of Assumptions	(1,694)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,504)
Pension Expense/(Income)	16,107
Contributions	(6,306)
Total Activity in FY 2024	2,802
Net Pension Liability as of June 30, 2024	\$33,860

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,306

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$6,186
2026	8,391
2027	1,347
2028	(277)
2029	0
Thereafter	0
Total	\$15,647

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$53,944	\$33,860	\$17,161

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1981000
 Submission Unit Name: JEFFERSON TOWNSHIP - WAYNE COUNTY

Wages: \$32,727 Proportionate Share: 0.0000049

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$14,117	\$19,752

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,024	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,615	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,983	712
Total	\$10,622	\$712

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,603
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,844
Total	\$9,447

PERF Net Pension Liability - Unaudited

JEFFERSON TOWNSHIP - WAYNE COUNTY - 1981000

Net Pension Liability as of June 30, 2023	\$14,117
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,735
- Net Difference Between Projected and Actual Investment	(621)
- Change of Assumptions	(770)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(796)
Pension Expense/(Income)	9,447
Contributions	(3,360)
Total Activity in FY 2024	5,635
Net Pension Liability as of June 30, 2024	\$19,752

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,360

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$3,659
2026	5,158
2027	1,255
2028	(162)
2029	0
Thereafter	0
Total	\$9,910

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,467	\$19,752	\$10,010

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1982000
 Submission Unit Name: TOWN OF SHIPSHEWANA

Wages: \$1,117,719 Proportionate Share: 0.0001664

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$568,223	\$670,756

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,744	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	88,810	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	189,574	23,656
Total	\$347,128	\$23,656

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$224,246
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,305
Total	\$321,551

PERF Net Pension Liability - Unaudited

TOWN OF SHIPSHEWANA - 1982000

Net Pension Liability as of June 30, 2023	\$568,223
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,118
- Net Difference Between Projected and Actual Investment	(41,428)
- Change of Assumptions	(30,986)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78,537)
Pension Expense/(Income)	321,551
Contributions	(125,185)
Total Activity in FY 2024	102,533
Net Pension Liability as of June 30, 2024	\$670,756

Supplemental Information

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

\$125,185

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$125,046
2026	170,948
2027	32,965
2028	(5,487)
2029	0
Thereafter	0
Total	\$323,472

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,068,610	\$670,756	\$339,948

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1984000
 Submission Unit Name: SALEM TOWNSHIP DELAWARE COUNTY

Wages: \$114,577 Proportionate Share: 0.0000171

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$68,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,064	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,127	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,064	0
Total	\$47,255	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,044
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,464
Total	\$34,508

PERF Net Pension Liability - Unaudited

SALEM TOWNSHIP DELAWARE COUNTY - 1984000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,064
- Net Difference Between Projected and Actual Investment	9,127
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,064
Pension Expense/(Income)	34,508
Contributions	(12,833)
Total Activity in FY 2024	68,930
Net Pension Liability as of June 30, 2024	\$68,930

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,833

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$14,314
2026	22,349
2027	11,156
2028	(564)
2029	0
Thereafter	0
Total	\$47,255

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$109,815	\$68,930	\$34,935

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1985000
 Submission Unit Name: NEWTON COUNTY PUBLIC LIBRARY

Wages: \$135,741 Proportionate Share: 0.0000202

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$29,646	\$81,426

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,345	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,781	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,938	0
Total	\$50,064	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,222
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,617
Total	\$40,839

PERF Net Pension Liability - Unaudited

NEWTON COUNTY PUBLIC LIBRARY - 1985000

Net Pension Liability as of June 30, 2023	\$29,646
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,738
- Net Difference Between Projected and Actual Investment	3,986
- Change of Assumptions	(1,617)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,037
Pension Expense/(Income)	40,839
Contributions	(15,203)
Total Activity in FY 2024	51,780
Net Pension Liability as of June 30, 2024	\$81,426

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,203

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$16,984
2026	24,507
2027	9,240
2028	(667)
2029	0
Thereafter	0
Total	\$50,064

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$129,723	\$81,426	\$41,268

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1986000
 Submission Unit Name: SPRINGVILLE COMMUNITY ACADEMY

Wages: \$150,383 Proportionate Share: 0.0000224

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$90,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,254	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,955	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,716	0
Total	\$61,925	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,187
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,025
Total	\$45,212

PERF Net Pension Liability - Unaudited

SPRINGVILLE COMMUNITY ACADEMY - 1986000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,254
- Net Difference Between Projected and Actual Investment	11,955
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,716
Pension Expense/(Income)	45,212
Contributions	(16,843)
Total Activity in FY 2024	90,294
Net Pension Liability as of June 30, 2024	\$90,294

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,843

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$18,758
2026	29,283
2027	14,622
2028	(738)
2029	0
Thereafter	0
Total	\$61,925

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$143,851	\$90,294	\$45,762

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1987000
 Submission Unit Name: HOUSING AUTHORITY OF CITY OF HAMMOND

Wages: \$342,194 Proportionate Share: 0.0000509

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$205,177

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,028	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	27,166	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,304	1,078
Total	\$139,498	\$1,078

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,594
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,295
Total	\$101,889

PERF Net Pension Liability - Unaudited

HOUSING AUTHORITY OF CITY OF HAMMOND - 1987000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,028
- Net Difference Between Projected and Actual Investment	27,166
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	90,226
Pension Expense/(Income)	101,889
Contributions	(35,132)
Total Activity in FY 2024	205,177
Net Pension Liability as of June 30, 2024	\$205,177

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,132

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$41,780
2026	65,696
2027	32,623
2028	(1,679)
2029	0
Thereafter	0
Total	\$138,420

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$326,877	\$205,177	\$103,986

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1988000
 Submission Unit Name: JASPER COUNTY EMS

Wages: \$577,952 Proportionate Share: 0.0000860

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$346,665

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,529	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	45,900	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	156,369	0
Total	\$237,798	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,896
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,701
Total	\$173,597

PERF Net Pension Liability - Unaudited

JASPER COUNTY EMS - 1988000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,529
- Net Difference Between Projected and Actual Investment	45,900
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	156,369
Pension Expense/(Income)	173,597
Contributions	(64,730)
Total Activity in FY 2024	346,665
Net Pension Liability as of June 30, 2024	\$346,665

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,730

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$72,038
2026	112,447
2027	56,147
2028	(2,834)
2029	0
Thereafter	0
Total	\$237,798

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$552,287	\$346,665	\$175,694

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 1999000
 Submission Unit Name: PREMIER ARTS ACADEMY

Wages: \$285,939 Proportionate Share: 0.0000426

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$171,720

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,599	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	22,736	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,429	0
Total	\$117,764	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,409
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,572
Total	\$85,981

PERF Net Pension Liability - Unaudited

PREMIER ARTS ACADEMY - 1999000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,599
- Net Difference Between Projected and Actual Investment	22,736
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,429
Pension Expense/(Income)	85,981
Contributions	(32,025)
Total Activity in FY 2024	171,720
Net Pension Liability as of June 30, 2024	\$171,720

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,025

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$35,673
2026	55,689
2027	27,807
2028	(1,405)
2029	0
Thereafter	0
Total	\$117,764

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$273,575	\$171,720	\$87,030

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 2001000
 Submission Unit Name: LAFAYETTE FIRE PROTECTION DISTRICT

Wages: \$931,422 Proportionate Share: 0.0001387

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$559,098

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,301	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	74,026	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	252,134	0
Total	\$383,461	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$186,916
Specific Liabilities of Individual Employers	\$203,791
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	93,040
Total	\$483,747

PERF Net Pension Liability - Unaudited

LAFAYETTE FIRE PROTECTION DISTRICT - 2001000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,301
- Net Difference Between Projected and Actual Investment	74,026
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	252,134
Pension Expense/(Income)	483,747
Contributions	(308,110)
Total Activity in FY 2024	559,098
Net Pension Liability as of June 30, 2024	\$559,098

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$308,110

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$116,162
2026	181,333
2027	90,539
2028	(4,573)
2029	0
Thereafter	0
Total	\$383,461

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$890,723	\$559,098	\$283,358

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 2002000
 Submission Unit Name: TOWN OF LEO-CEDARVILLE

Wages: \$245,740 Proportionate Share: 0.0000366

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$147,534

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,120	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	19,534	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,530	0
Total	\$101,184	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,323
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,550
Total	\$73,873

PERF Net Pension Liability - Unaudited

TOWN OF LEO-CEDARVILLE - 2002000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,120
- Net Difference Between Projected and Actual Investment	19,534
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,530
Pension Expense/(Income)	73,873
Contributions	(27,523)
Total Activity in FY 2024	147,534
Net Pension Liability as of June 30, 2024	\$147,534

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,523

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$30,652
2026	47,849
2027	23,890
2028	(1,207)
2029	0
Thereafter	0
Total	\$101,184

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$235,043	\$147,534	\$74,772

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 2003000

Submission Unit Name: LITTLE CALUMET RIVER BASIN DEVELOPMENT COMMISSION

Wages: \$280,029

Proportionate Share: 0.0000417

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$168,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,227	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	22,256	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,801	3,771
Total	\$114,284	\$3,771

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,196
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,212
Total	\$82,408

PERF Net Pension Liability - Unaudited

LITTLE CALUMET RIVER BASIN DEVELOPMENT COMMISSION - 2003000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,227
- Net Difference Between Projected and Actual Investment	22,256
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,030
Pension Expense/(Income)	82,408
Contributions	(24,829)
Total Activity in FY 2024	168,092
Net Pension Liability as of June 30, 2024	\$168,092

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,829

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$33,163
2026	52,757
2027	25,969
2028	(1,376)
2029	0
Thereafter	0
Total	\$110,513

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$267,795	\$168,092	\$85,191

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit Name: BARTON REES POGUE MEMORIAL LIBRARY

Proportionate Share:

0.0000043

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$17,333

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,776	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,295	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,713	1,089
Total	\$11,784	\$1,089

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,795
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,445
Total	\$8,240

PERF Net Pension Liability - Unaudited

BARTON REES POGUE MEMORIAL LIBRARY - 2004000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,776
- Net Difference Between Projected and Actual Investment	2,295
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,624
Pension Expense/(Income)	8,240
Contributions	(1,602)
Total Activity in FY 2024	17,333
Net Pension Liability as of June 30, 2024	\$17,333

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,602

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$3,161
2026	5,181
2027	2,495
2028	(142)
2029	0
Thereafter	0
Total	\$10,695

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,614	\$17,333	\$8,785

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 2005000
 Submission Unit Name: EASTERN GREENE SCHOOLS

Wages: \$491,074 Proportionate Share: 0.0000731

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$294,665

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,200	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	39,015	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	131,127	9,045
Total	\$200,342	\$9,045

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,512
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,048
Total	\$143,560

PERF Net Pension Liability - Unaudited

EASTERN GREENE SCHOOLS - 2005000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,200
- Net Difference Between Projected and Actual Investment	39,015
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	122,082
Pension Expense/(Income)	143,560
Contributions	(40,192)
Total Activity in FY 2024	294,665
Net Pension Liability as of June 30, 2024	\$294,665

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,192

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$57,235
2026	91,582
2027	44,889
2028	(2,409)
2029	0
Thereafter	0
Total	\$191,297

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$469,444	\$294,665	\$149,340

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 2006000
 Submission Unit Name: TOWN OF STILESVILLE

Wages: \$6,566 Proportionate Share: 0.0000010

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$4,031

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$413	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	534	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,806	0
Total	\$2,753	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,348
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	665
Total	\$2,013

PERF Net Pension Liability - Unaudited

TOWN OF STILESVILLE - 2006000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	413
- Net Difference Between Projected and Actual Investment	534
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,806
Pension Expense/(Income)	2,013
Contributions	(735)
Total Activity in FY 2024	4,031
Net Pension Liability as of June 30, 2024	\$4,031

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$735

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$833
2026	1,303
2027	651
2028	(34)
2029	0
Thereafter	0
Total	\$2,753

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,422	\$4,031	\$2,043

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 2008000

Submission Unit Name: WEST CENTRAL FIRE PROTECTION DISTRICT- BOTH

Wages: \$2,235,201

Proportionate Share: 0.0003328

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$1,341,512

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,489	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	177,621	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	596,979	97,474
Total	\$912,089	\$97,474

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$448,492
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	184,319
Total	\$632,811

PERF Net Pension Liability - Unaudited

WEST CENTRAL FIRE PROTECTION DISTRICT- BOTH - 2008000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	137,489
- Net Difference Between Projected and Actual Investment	177,621
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	499,505
Pension Expense/(Income)	632,811
Contributions	(105,914)
Total Activity in FY 2024	1,341,512
Net Pension Liability as of June 30, 2024	\$1,341,512

Supplemental Information

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

\$105,914

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$239,803
2026	396,175
2027	189,609
2028	(10,972)
2029	0
Thereafter	0
Total	\$814,615

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,137,221	\$1,341,512	\$679,895

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 2009000
 Submission Unit Name: WASHINGTON TOWNSHIP, PUTNAM COUNTY

Wages: \$10,000 Proportionate Share: 0.0000015

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$6,046

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$620	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	801	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,690	379
Total	\$4,111	\$379

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,021
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	853
Total	\$2,874

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, PUTNAM COUNTY - 2009000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	620
- Net Difference Between Projected and Actual Investment	801
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,311
Pension Expense/(Income)	2,874
Contributions	(560)
Total Activity in FY 2024	6,046
Net Pension Liability as of June 30, 2024	\$6,046

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,103
2026	1,808
2027	870
2028	(49)
2029	0
Thereafter	0
Total	\$3,732

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,633	\$6,046	\$3,064

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit Name: FRANCESVILLE-SALEM TOWNSHIP PUBLIC LIBRARY

Proportionate Share:

0.0000064

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$25,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,644	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,416	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,481	1,616
Total	\$17,541	\$1,616

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,625
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,639
Total	\$12,264

PERF Net Pension Liability - Unaudited

FRANCESVILLE-SALEM TOWNSHIP PUBLIC LIBRARY - 2010000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,644
- Net Difference Between Projected and Actual Investment	3,416
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,865
Pension Expense/(Income)	12,264
Contributions	(2,391)
Total Activity in FY 2024	25,798
Net Pension Liability as of June 30, 2024	\$25,798

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,391

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$4,707
2026	7,714
2027	3,715
2028	(211)
2029	0
Thereafter	0
Total	\$15,925

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,100	\$25,798	\$13,075

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 2011000

Submission Unit Name: BROOKVILLE LAKE REGIONAL WASTE DISTRICT

Wages: \$60,008

Proportionate Share: 0.0000089

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$35,876

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,677	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,750	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,965	1,465
Total	\$24,392	\$1,465

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,994
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,350
Total	\$17,344

PERF Net Pension Liability - Unaudited

BROOKVILLE LAKE REGIONAL WASTE DISTRICT - 2011000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,677
- Net Difference Between Projected and Actual Investment	4,750
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,500
Pension Expense/(Income)	17,344
Contributions	(4,395)
Total Activity in FY 2024	35,876
Net Pension Liability as of June 30, 2024	\$35,876

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,395

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$6,834
2026	11,016
2027	5,371
2028	(294)
2029	0
Thereafter	0
Total	\$22,927

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$57,155	\$35,876	\$18,182

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 2012000
 Submission Unit Name: PRINCETON PUBLIC LIBRARY

Wages: \$221,397 Proportionate Share: 0.0000330

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$133,022

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,633	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,613	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,196	4,797
Total	\$90,442	\$4,797

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,472
Specific Liabilities of Individual Employers	\$155,244
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,072
Total	\$219,788

PERF Net Pension Liability - Unaudited

PRINCETON PUBLIC LIBRARY - 2012000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,633
- Net Difference Between Projected and Actual Investment	17,613
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,399
Pension Expense/(Income)	219,788
Contributions	(172,411)
Total Activity in FY 2024	133,022
Net Pension Liability as of June 30, 2024	\$133,022

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$172,411

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$25,575
2026	41,080
2027	20,078
2028	(1,088)
2029	0
Thereafter	0
Total	\$85,645

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$211,924	\$133,022	\$67,418

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 2013000

Submission Unit Name: CITY OF TIPTON

Wages: \$237,447

Proportionate Share:

0.0000354

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$142,697

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,625	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	18,894	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,501	9,632
Total	\$97,020	\$9,632

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,706
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,877
Total	\$67,583

PERF Net Pension Liability - Unaudited

CITY OF TIPTON - 2013000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,625
- Net Difference Between Projected and Actual Investment	18,894
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,869
Pension Expense/(Income)	67,583
Contributions	(12,274)
Total Activity in FY 2024	142,697
Net Pension Liability as of June 30, 2024	\$142,697

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,274

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$25,780
2026	42,413
2027	20,362
2028	(1,167)
2029	0
Thereafter	0
Total	\$87,388

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$227,337	\$142,697	\$72,321

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 2014000
 Submission Unit Name: NORTHEAST ALLEN COUNTY FIRE PROTECTION DISTRICT

Wages: \$1,034,193 Proportionate Share: 0.0001540

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$620,772

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,622	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	82,192	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	276,246	41,855
Total	\$422,060	\$41,855

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$207,535
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,492
Total	\$294,027

PERF Net Pension Liability - Unaudited

NORTHEAST ALLEN COUNTY FIRE PROTECTION DISTRICT - 2014000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,622
- Net Difference Between Projected and Actual Investment	82,192
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	234,391
Pension Expense/(Income)	294,027
Contributions	(53,460)
Total Activity in FY 2024	620,772
Net Pension Liability as of June 30, 2024	\$620,772

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,460

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$112,165
2026	184,525
2027	88,592
2028	(5,077)
2029	0
Thereafter	0
Total	\$380,205

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$988,978	\$620,772	\$314,615

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 2015000
 Submission Unit Name: TOWN OF WARREN PARK

Wages: \$42,000 Proportionate Share: 0.0000063

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$25,395

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,603	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,362	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,302	1,878
Total	\$17,267	\$1,878

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,490
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,476
Total	\$11,966

PERF Net Pension Liability - Unaudited

TOWN OF WARREN PARK - 2015000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,603
- Net Difference Between Projected and Actual Investment	3,362
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,424
Pension Expense/(Income)	11,966
Contributions	(1,960)
Total Activity in FY 2024	25,395
Net Pension Liability as of June 30, 2024	\$25,395

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,960

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$4,527
2026	7,487
2027	3,582
2028	(207)
2029	0
Thereafter	0
Total	\$15,389

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,458	\$25,395	\$12,871

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 2016000
 Submission Unit Name: ZIONSVILLE COMMUNITY SCHOOLS-BOTH

Wages: \$592,046 Proportionate Share: 0.0000881

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$355,130

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,396	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	47,020	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	158,034	26,102
Total	\$241,450	\$26,102

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$118,726
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,685
Total	\$167,411

PERF Net Pension Liability - Unaudited

ZIONSVILLE COMMUNITY SCHOOLS-BOTH - 2016000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,396
- Net Difference Between Projected and Actual Investment	47,020
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	131,932
Pension Expense/(Income)	167,411
Contributions	(27,629)
Total Activity in FY 2024	355,130
Net Pension Liability as of June 30, 2024	\$355,130

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,629

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$63,371
2026	104,766
2027	50,117
2028	(2,906)
2029	0
Thereafter	0
Total	\$215,348

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$565,773	\$355,130	\$179,984

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 2017000
 Submission Unit Name: NORTHWEST ALLEN COUNTY FIRE PROTECTION DISTRICT

Wages: \$325,411 Proportionate Share: 0.0000484

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$195,100

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,995	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	25,832	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88,016	0
Total	\$133,843	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,225
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,478
Total	\$97,703

PERF Net Pension Liability - Unaudited

NORTHWEST ALLEN COUNTY FIRE PROTECTION DISTRICT - 2017000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,995
- Net Difference Between Projected and Actual Investment	25,832
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88,016
Pension Expense/(Income)	97,703
Contributions	(36,446)
Total Activity in FY 2024	195,100
Net Pension Liability as of June 30, 2024	\$195,100

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,446

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$40,547
2026	63,289
2027	31,603
2028	(1,596)
2029	0
Thereafter	0
Total	\$133,843

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$310,822	\$195,100	\$98,879

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8003000

Submission Unit Name: INDIANA WHITE RIVER STATE PARK DEVELOPMENT COMMISS

Wages: \$839,593

Proportionate Share: 0.0001250

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$419,991	\$503,873

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,641	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	66,715	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,236	6,456
Total	\$140,592	\$6,456

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$168,454
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,706
Total	\$172,160

PERF Net Pension Liability - Unaudited

INDIANA WHITE RIVER STATE PARK DEVELOPMENT COMMISS - 8003000

Net Pension Liability as of June 30, 2023	\$419,991
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,048
- Net Difference Between Projected and Actual Investment	(29,548)
- Change of Assumptions	(22,903)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,160
Pension Expense/(Income)	172,160
Contributions	(94,035)
Total Activity in FY 2024	83,882
Net Pension Liability as of June 30, 2024	\$503,873

Supplemental Information

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

\$94,035

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$24,672
2026	87,908
2027	25,676
2028	(4,120)
2029	0
Thereafter	0
Total	\$134,136

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$802,742	\$503,873	\$255,369

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8004000

Submission Unit Name: INDIANA HOUSING AND COMMUNITY DEV AUTHORITY

Wages: \$11,921,706

Proportionate Share:

0.0017749

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,059,161	\$7,154,595

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$733,259	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	947,293	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	676,403	0
Total	\$2,356,955	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,391,910
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	548,727
Total	\$2,940,637

PERF Net Pension Liability - Unaudited

INDIANA HOUSING AND COMMUNITY DEV AUTHORITY - 8004000

Net Pension Liability as of June 30, 2023	\$6,059,161
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	609,291
- Net Difference Between Projected and Actual Investment	(441,483)
- Change of Assumptions	(330,418)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(347,365)
Pension Expense/(Income)	2,940,637
Contributions	(1,335,228)
Total Activity in FY 2024	1,095,434
Net Pension Liability as of June 30, 2024	\$7,154,595

Supplemental Information

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

\$1,335,228

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$736,278
2026	1,327,366
2027	351,833
2028	(58,522)
2029	0
Thereafter	0
Total	\$2,356,955

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,398,297	\$7,154,595	\$3,626,040

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8005000
 Submission Unit Name: INDIANA BOARD FOR DEPOSITORIES

Wages: \$309,848 Proportionate Share: 0.0000461

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$159,879	\$185,828

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,045	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	24,604	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,458	10,268
Total	\$51,107	\$10,268

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,126
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,037
Total	\$71,163

PERF Net Pension Liability - Unaudited

INDIANA BOARD FOR DEPOSITORIES - 8005000

Net Pension Liability as of June 30, 2023	\$159,879
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,774
- Net Difference Between Projected and Actual Investment	(12,041)
- Change of Assumptions	(8,719)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,525)
Pension Expense/(Income)	71,163
Contributions	(34,703)
Total Activity in FY 2024	25,949
Net Pension Liability as of June 30, 2024	\$185,828

Supplemental Information

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

\$34,703

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$7,082
2026	26,468
2027	8,810
2028	(1,521)
2029	0
Thereafter	0
Total	\$40,839

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$296,051	\$185,828	\$94,180

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8006000
 Submission Unit Name: INDIANA BOND BANK

Wages: \$468,841 Proportionate Share: 0.0000698

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$251,642	\$281,363

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,836	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	37,253	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,356	2,947
Total	\$74,445	\$2,947

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$94,065
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,587
Total	\$99,652

PERF Net Pension Liability - Unaudited

INDIANA BOND BANK - 8006000

Net Pension Liability as of June 30, 2023	\$251,642
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,687
- Net Difference Between Projected and Actual Investment	(20,424)
- Change of Assumptions	(13,723)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,961)
Pension Expense/(Income)	99,652
Contributions	(52,510)
Total Activity in FY 2024	29,721
Net Pension Liability as of June 30, 2024	\$281,363

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,510

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$15,717
2026	46,025
2027	12,059
2028	(2,303)
2029	0
Thereafter	0
Total	\$71,498

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$448,251	\$281,363	\$142,598

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8008000
 Submission Unit Name: IVY TECH COMMUNITY COLLEGE OF INDIANA

Wages: \$6,659,134 Proportionate Share: 0.0009914

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,638,604	\$3,996,318

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$409,574	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	529,126	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,338	1,107,211
Total	\$948,038	\$1,107,211

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,336,041
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(886,957)
Total	\$449,084

PERF Net Pension Liability - Unaudited

IVY TECH COMMUNITY COLLEGE OF INDIANA - 8008000

Net Pension Liability as of June 30, 2023	\$4,638,604
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	314,670
- Net Difference Between Projected and Actual Investment	(534,055)
- Change of Assumptions	(252,952)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	98,050
Pension Expense/(Income)	449,084
Contributions	(717,083)
Total Activity in FY 2024	(642,286)
Net Pension Liability as of June 30, 2024	\$3,996,318

Supplemental Information

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

\$717,083

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$430,173)
2026	279,666
2027	24,023
2028	(32,689)
2029	0
Thereafter	0
Total	(\$159,173)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,366,709	\$3,996,318	\$2,025,385

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8009000
 Submission Unit Name: INDIANA UNIVERSITY

Wages: \$117,511,659 Proportionate Share: 0.0174953

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$63,355,075	\$70,523,289

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,227,778	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,337,525	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	8,261,296
Total	\$16,565,303	\$8,261,296

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,577,207
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,246,983)
Total	\$18,330,224

PERF Net Pension Liability - Unaudited

INDIANA UNIVERSITY - 8009000

Net Pension Liability as of June 30, 2023	\$63,355,075
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,931,554
- Net Difference Between Projected and Actual Investment	(5,183,631)
- Change of Assumptions	(3,454,878)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,562,464)
Pension Expense/(Income)	18,330,224
Contributions	(6,892,591)
Total Activity in FY 2024	7,168,214
Net Pension Liability as of June 30, 2024	\$70,523,289

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,892,591

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$1,231,820)
2026	8,327,645
2027	1,785,041
2028	(576,859)
2029	0
Thereafter	0
Total	\$8,304,007

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$112,353,720	\$70,523,289	\$35,742,106

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8010000
 Submission Unit Name: PURDUE UNIVERSITY

Wages: \$99,832,486 Proportionate Share: 0.0148632

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$53,896,812	\$59,913,334

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,140,387	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	7,932,730	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	6,683,734
Total	\$14,073,117	\$6,683,734

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,030,107
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,310,270)
Total	\$15,719,837

PERF Net Pension Liability - Unaudited

PURDUE UNIVERSITY - 8010000

Net Pension Liability as of June 30, 2023	\$53,896,812
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,037,676
- Net Difference Between Projected and Actual Investment	(4,420,566)
- Change of Assumptions	(2,939,100)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,125,023)
Pension Expense/(Income)	15,719,837
Contributions	(6,256,302)
Total Activity in FY 2024	6,016,522
Net Pension Liability as of June 30, 2024	\$59,913,334

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,256,302

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(\$900,071)
2026	7,196,114
2027	1,583,414
2028	(490,074)
2029	0
Thereafter	0
Total	\$7,389,383

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$95,450,539	\$59,913,334	\$30,364,845

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8011000
 Submission Unit Name: INDIANA STATE UNIVERSITY

Wages: \$14,709,410 Proportionate Share: 0.0021900

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$8,792,983	\$8,827,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$904,748	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,168,838	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,799	943,618
Total	\$2,089,385	\$943,618

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,951,312
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(806,655)
Total	\$2,144,657

PERF Net Pension Liability - Unaudited

INDIANA STATE UNIVERSITY - 8011000

Net Pension Liability as of June 30, 2023	\$8,792,983
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	724,846
- Net Difference Between Projected and Actual Investment	(846,538)
- Change of Assumptions	(479,499)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,431
Pension Expense/(Income)	2,144,657
Contributions	(1,588,023)
Total Activity in FY 2024	34,874
Net Pension Liability as of June 30, 2024	\$8,827,857

Supplemental Information

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

\$1,588,023

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(129,030)
2026	1,099,611
2027	247,396
2028	(72,210)
2029	0
Thereafter	0
Total	\$1,145,767

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,064,043	\$8,827,857	\$4,474,071

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8012000
 Submission Unit Name: UNIVERSITY OF SOUTHERN INDIANA

Wages: \$8,762,680 Proportionate Share: 0.0013046

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,754,719	\$5,258,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$538,965	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	696,286	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	823,143
Total	\$1,235,251	\$823,143

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,758,119
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(569,448)
Total	\$1,188,671

PERF Net Pension Liability - Unaudited

UNIVERSITY OF SOUTHERN INDIANA - 8012000

Net Pension Liability as of June 30, 2023	\$4,754,719
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	441,685
- Net Difference Between Projected and Actual Investment	(393,509)
- Change of Assumptions	(259,284)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(71,131)
Pension Expense/(Income)	1,188,671
Contributions	(402,328)
Total Activity in FY 2024	504,104
Net Pension Liability as of June 30, 2024	\$5,258,823

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$402,328

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(208,701)
2026	556,133
2027	107,692
2028	(43,016)
2029	0
Thereafter	0
Total	\$412,108

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,378,059	\$5,258,823	\$2,665,239

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8013000
 Submission Unit Name: BALL STATE UNIVERSITY

Wages: \$46,753,186 Proportionate Share: 0.0069607

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$25,852,724	\$28,058,476

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,875,652	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,715,038	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	178,346	1,551,257
Total	\$6,769,036	\$1,551,257

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,380,454
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,633,493)
Total	\$7,746,961

PERF Net Pension Liability - Unaudited

BALL STATE UNIVERSITY - 8013000

Net Pension Liability as of June 30, 2023	\$25,852,724
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,346,714
- Net Difference Between Projected and Actual Investment	(2,210,477)
- Change of Assumptions	(1,409,800)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	883,070
Pension Expense/(Income)	7,746,961
Contributions	(5,150,716)
Total Activity in FY 2024	2,205,752
Net Pension Liability as of June 30, 2024	\$28,058,476

Supplemental Information

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

\$5,150,716

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$354,593
2026	4,007,636
2027	1,085,061
2028	(229,511)
2029	0
Thereafter	0
Total	\$5,217,779

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,701,179	\$28,058,476	\$14,220,395

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8015000
 Submission Unit Name: INDIANA FINANCE AUTHORITY

Wages: \$4,472,283 Proportionate Share: 0.0006658

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,119,365	\$2,683,830

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$275,060	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	355,348	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	173,388	48,581
Total	\$803,796	\$48,581

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$897,253
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	78,165
Total	\$975,418

PERF Net Pension Liability - Unaudited

INDIANA FINANCE AUTHORITY - 8015000

Net Pension Liability as of June 30, 2023	\$2,119,365
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	231,698
- Net Difference Between Projected and Actual Investment	(130,416)
- Change of Assumptions	(115,573)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	104,233
Pension Expense/(Income)	975,418
Contributions	(500,895)
Total Activity in FY 2024	564,465
Net Pension Liability as of June 30, 2024	\$2,683,830

Supplemental Information

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

\$500,895

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$164,503
2026	460,234
2027	152,431
2028	(21,953)
2029	0
Thereafter	0
Total	\$755,215

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,275,726	\$2,683,830	\$1,360,199

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8021000
 Submission Unit Name: NORTHWEST INDIANA LAW ENFORCEMENT ACADEMY

Wages: \$300,394 Proportionate Share: 0.0000447

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$133,409	\$180,185

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,467	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	23,857	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,127	6,336
Total	\$56,451	\$6,336

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,239
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,989
Total	\$63,228

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA LAW ENFORCEMENT ACADEMY - 8021000

Net Pension Liability as of June 30, 2023	\$133,409
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,737
- Net Difference Between Projected and Actual Investment	(6,721)
- Change of Assumptions	(7,275)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,451
Pension Expense/(Income)	63,228
Contributions	(33,644)
Total Activity in FY 2024	46,776
Net Pension Liability as of June 30, 2024	\$180,185

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,644

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$9,064
2026	31,104
2027	11,420
2028	(1,473)
2029	0
Thereafter	0
Total	\$50,115

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$287,061	\$180,185	\$91,320

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8023000
 Submission Unit Name: STATEWIDE 911 BOARD

Wages: \$301,926 Proportionate Share: 0.0000450

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$166,232	\$181,394

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,591	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	24,017	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,333	11,789
Total	\$45,941	\$11,789

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,643
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,180)
Total	\$59,463

PERF Net Pension Liability - Unaudited

STATEWIDE 911 BOARD - 8023000

Net Pension Liability as of June 30, 2023	\$166,232
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,190
- Net Difference Between Projected and Actual Investment	(14,084)
- Change of Assumptions	(9,065)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,876)
Pension Expense/(Income)	59,463
Contributions	(26,466)
Total Activity in FY 2024	15,162
Net Pension Liability as of June 30, 2024	\$181,394

Supplemental Information

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

\$26,466

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$5,380
2026	24,428
2027	5,827
2028	(1,483)
2029	0
Thereafter	0
Total	\$34,152

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$288,987	\$181,394	\$91,933

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8024000

Submission Unit Name: NORTHWEST INDIANA REGIONAL DEVELOPMENT AUTHORITY

Wages: \$340,827

Proportionate Share: 0.0000507

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$182,820	\$204,371

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,946	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	27,059	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,113	26,088
Total	\$50,118	\$26,088

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,325
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,321)
Total	\$41,004

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA REGIONAL DEVELOPMENT AUTHORITY - 8024000

Net Pension Liability as of June 30, 2023	\$182,820
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,206
- Net Difference Between Projected and Actual Investment	(14,844)
- Change of Assumptions	(9,970)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,328
Pension Expense/(Income)	41,004
Contributions	(38,173)
Total Activity in FY 2024	21,551
Net Pension Liability as of June 30, 2024	\$204,371

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,173

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	(10,500)
2026	27,443
2027	8,758
2028	(1,671)
2029	0
Thereafter	0
Total	\$24,030

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$325,592	\$204,371	\$103,578

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8025000
 Submission Unit Name: HOOSIER LOTTERY

Wages: \$3,529,301 Proportionate Share: 0.0005254

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,816,195	\$2,117,879

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$217,057	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	280,414	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,068	764
Total	\$533,539	\$764

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$708,045
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,883
Total	\$732,928

PERF Net Pension Liability - Unaudited

HOOSIER LOTTERY - 8025000

Net Pension Liability as of June 30, 2023	\$1,816,195
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	179,898
- Net Difference Between Projected and Actual Investment	(135,863)
- Change of Assumptions	(99,041)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,226
Pension Expense/(Income)	732,928
Contributions	(388,464)
Total Activity in FY 2024	301,684
Net Pension Liability as of June 30, 2024	\$2,117,879

Supplemental Information

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

\$388,464

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$104,674
2026	345,581
2027	99,843
2028	(17,323)
2029	0
Thereafter	0
Total	\$532,775

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,374,086	\$2,117,879	\$1,073,368

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8026000
 Submission Unit Name: INDIANA STATE MUSEUM & HISTORIC SITES CORPORATION

Wages: \$7,478,394 Proportionate Share: 0.0011134

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,671,919	\$4,488,099

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$459,975	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	594,240	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	263,568	12,726
Total	\$1,317,783	\$12,726

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,500,452
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,410
Total	\$1,520,862

PERF Net Pension Liability - Unaudited

INDIANA STATE MUSEUM & HISTORIC SITES CORPORATION - 8026000

Net Pension Liability as of June 30, 2023	\$3,671,919
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	384,849
- Net Difference Between Projected and Actual Investment	(247,374)
- Change of Assumptions	(200,237)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	147,658
Pension Expense/(Income)	1,520,862
Contributions	(789,578)
Total Activity in FY 2024	816,180
Net Pension Liability as of June 30, 2024	\$4,488,099

Supplemental Information

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

\$789,578

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$312,509
2026	800,562
2027	228,697
2028	(36,711)
2029	0
Thereafter	0
Total	\$1,305,057

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,150,185	\$4,488,099	\$2,274,626

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8027000

Submission Unit Name: INDIANA ECONOMIC DEVELOPMENT AUTHORITY

Wages: \$12,253,876

Proportionate Share:

0.0018244

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,675,169	\$7,354,129

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$753,709	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	973,712	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	812,302	86,694
Total	\$2,539,723	\$86,694

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,458,618
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	400,872
Total	\$2,859,490

PERF Net Pension Liability - Unaudited

INDIANA ECONOMIC DEVELOPMENT AUTHORITY - 8027000

Net Pension Liability as of June 30, 2023	\$5,675,169
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	637,597
- Net Difference Between Projected and Actual Investment	(327,052)
- Change of Assumptions	(309,478)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,272
Pension Expense/(Income)	2,859,490
Contributions	(1,243,869)
Total Activity in FY 2024	1,678,960
Net Pension Liability as of June 30, 2024	\$7,354,129

Supplemental Information

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

\$1,243,869

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$682,291
2026	1,420,223
2027	410,670
2028	(60,155)
2029	0
Thereafter	0
Total	\$2,453,029

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,716,182	\$7,354,129	\$3,727,167

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8028000
 Submission Unit Name: INDIANA STATE PARKS INN AUTHORITY

Wages: \$5,001,307 Proportionate Share: 0.0007446

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,768,763	\$3,001,471

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$307,614	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	397,405	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	863,166	76,896
Total	\$1,568,185	\$76,896

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,003,446
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	494,756
Total	\$1,498,202

PERF Net Pension Liability - Unaudited

INDIANA STATE PARKS INN AUTHORITY - 8028000

Net Pension Liability as of June 30, 2023	\$2,768,763
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	250,966
- Net Difference Between Projected and Actual Investment	(237,203)
- Change of Assumptions	(150,986)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(600,028)
Pension Expense/(Income)	1,498,202
Contributions	(528,243)
Total Activity in FY 2024	232,708
Net Pension Liability as of June 30, 2024	\$3,001,471

Supplemental Information

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

\$528,243

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$618,893
2026	785,660
2027	111,288
2028	(24,552)
2029	0
Thereafter	0
Total	\$1,491,289

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,781,775	\$3,001,471	\$1,521,184

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 8029000
 Submission Unit Name: INDIANA DESTINATION DEVELOPMENT CORPORATION

Wages: \$1,421,730 Proportionate Share: 0.0002117

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$853,359

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,459	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	112,988	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	379,750	13,594
Total	\$580,197	\$13,594

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$285,293
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135,112
Total	\$420,405

PERF Net Pension Liability - Unaudited

INDIANA DESTINATION DEVELOPMENT CORPORATION - 8029000

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87,459
- Net Difference Between Projected and Actual Investment	112,988
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	366,156
Pension Expense/(Income)	420,405
Contributions	(133,649)
Total Activity in FY 2024	853,359
Net Pension Liability as of June 30, 2024	\$853,359

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$133,649

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$170,407
2026	269,878
2027	133,298
2028	(6,980)
2029	0
Thereafter	0
Total	\$566,603

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,359,524	\$853,359	\$432,494

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 9100000
 Submission Unit Name: STATE OF INDIANA

Wages: \$1,828,701,477 Proportionate Share: 0.2722606

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$927,715,454	\$1,097,478,342

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,478,158	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	145,309,869	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,028,379	2,458,265
Total	\$278,816,406	\$2,458,265

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$366,906,796
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,614,849
Total	\$378,521,645

PERF Net Pension Liability - Unaudited

STATE OF INDIANA - 9100000

Net Pension Liability as of June 30, 2023	\$927,715,454
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,497,403
- Net Difference Between Projected and Actual Investment	(67,325,038)
- Change of Assumptions	(50,590,166)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,559,210
Pension Expense/(Income)	378,521,645
Contributions	(195,900,166)
Total Activity in FY 2024	169,762,888
Net Pension Liability as of June 30, 2024	\$1,097,478,342

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$195,900,166

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$51,681,837
2026	181,160,104
2027	52,493,284
2028	(8,977,084)
2029	0
Thereafter	0
Total	\$276,358,141

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,748,440,507	\$1,097,478,342	\$556,216,075